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STATE OF NEW HAMPSHIRE

# COÖS COUNTY



ANNUAL REPORT

FOR THE  
YEAR ENDING DECEMBER 31

1990





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Printed by Smith & Town Printers  
42 Main Street  
Berlin, NH 03570

## COOS COUNTY REPORT

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COUNTY OFFICERS

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1990

COUNTY COMMISSIONERS

Norman S. Brungot - Chairman, Colebrook  
Thomas R. Corrigan - Clerk, Lancaster  
A. M. Sue Trottier, Berlin

TREASURER

Paul E. Fortier, Milan

REGISTER OF DEEDS

Charlotte LaCasse, Lancaster

JUDGE OF PROBATE

David D. King, Colebrook

SUPERIOR COURT

Peter Smith, Presiding Justice  
Samuel Farrington, Clerk  
Pierre J. Morin, County Attorney  
John D. Morton, Sheriff

MEDICAL REFEREES

Brian D. Beattie, M.D., Lancaster  
J. Roger Wood, M.D., Berlin

SUPERINTENDENT/COORDINATOR

Frederick W. King, Sr., Stewartstown

ADMINISTRATOR, Berlin

Paul V. Kaminski, Whitefield

ADMINISTRATOR, West Stewartstown

Patricia Murray, Canaan

COMPTROLLER

Suzanne L. Collins, Colebrook

REPRESENTATIVES TO THE GENERAL COURT  
=====

DISTRICT NO. 1: Beaton Marsh, Colebrook  
Gerald Merrill, Pittsburg

DISTRICT NO. 2: C. Fitzgerald Buckley, Columbia

DISTRICT NO. 3: Josephine Mayhew, Northumberland

DISTRICT NO. 4: Lynn C. Horton, Lancaster

DISTRICT NO. 5: Harold W. Burns, Whitefield

DISTRICT NO. 6: Leighton Pratt, Lancaster

DISTRICT NO. 7: Lawrence J. Guay, Gorham  
Terry D. Oliver, Gorham

DISTRICT NO. 8: Catherine M. Brungot, Berlin  
Henry W. Coulombe, Berlin  
Marie Hawkinson, Berlin  
Dennis L. Kilbride, Berlin  
Harold D. Nelson, Berlin  
Romeo J. Theriault, Berlin

DELEGATION OFFICERS

Beaton Marsh, Chairman  
Dennis Kilbride, Vice Chairman  
Josephine Mayhew, Clerk



Coos County Delegation Meeting  
January 23, 1990  
Room 105A, State House, Concord

Present: Reps. Marsh, Theriault, Horton, Merrill, Oleson, Lemire, Brungot, Guay, Mayhew, Buckley, Dumont, Woodburn, Kilbride, Nelson, Burns; F. King and S. Collins.

Chairman Marsh called the meeting to order at 4:30 P.M.

As several members of the Delegation had been contacted by taxpayers, F. King explained taxation in the unincorporated places with special reference to those four places with school costs. The county plans to hold a public meeting in Errol to explain the new system of taxation to the concerned taxpayers of Wentworth Location and Millsfield. He indicated that there are several ways in which the County will help these unincorporated places deal with the increased taxes due to school costs. First, the county will be making the tuition and transportation arrangements in lieu of the Department of Education. Transportation costs are high and the Dept. of Ed. has never aggressively tried to curtail these costs.

Additionally, HB1149 - National Forest Reserve Fund - if passed can be used to defray some of the educational costs. The Commissioners will recommend to the Delegation that a portion of these funds be used for transportation cost relief with the balance of the educational portion transferred to school libraries in those school districts that educate students from the unincorporated places. The county will also be looking into foundation aid, sweepstakes monies and catastrophic aid if there are qualifying children. The County is making efforts to chase down all the available funds possible.

F. King stated that the Commissioners are also looking at re-evaluating all the unincorporated places as there seem to be some inequities that are obvious.

The Fourth Quarter Financial Statements of the County Commissioners were considered. Chairman Marsh read the expenditure line items followed by the revenue statements. F. King then provided an analysis of the 1989 surplus which, after reserves for special purposes, is \$835,632.39. He reminded the Delegation that the 1990 Budget as presented at the public hearing in December did not provide for wage and benefit increases for the county's employees but even after

budget revisions, delegates could expect a healthy surplus. He suggested they might want to consider paying off and thereby reducing some of the county's long term debt to save future interest expense or establishing a capital reserve fund to deal with anticipated capital projects such as an elevator at the West Stewartstown Nursing Hospital. Further on that item, he mentioned that the Commissioners had engaged an architect to prepare a preliminary plan for the installation of an elevator.

Upon a motion by Rep. Horton, seconded by Rep. Nelson, it was the unanimous vote of the Delegation to accept the 4th quarter expenditure reports of the county for 1989.

Upon a motion by Rep. Horton, seconded by Rep. Guay, it was the unanimous vote for the Delegation to accept the 4th quarter revenue reports of the county for 1989.

#### RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on this 23rd day of January, 1990, that the Coos County Commissioners are hereby authorized to transfer from line items in the 1989 Coos County budget which are underspent on December 31, 1989, funds to supplement the following named accounts in the stated amounts:

Commissioners Office Expense:	\$ 3783.96
Delegation Expense:	234.24

Nothing in this resolution in any way authorized the County Commissioners to overexpend the 1989 budget in total.

The motion on this resolution was made by Rep. Nelson and seconded by Rep. Kilbride. A roll call vote was conducted and all 13 votes were cast in favor of the resolution.

#### RESOLUTION #2

Be it resolved by the Coos County Delegation duly convened on this 23rd day of January, 1990, that the Coos County Commissioners are hereby authorized to reserve the following funds from the 1989 operating surplus for the following purposes:

Transfer to the Sick Leave Trust	\$46,010.12
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The motion on this resolution was made by Rep. Mayhew and seconded by Rep. Guay and all thirteen in attendance supported the resolution.

F. King explained the County's proposal to apply for Community Development Block Grant funds to improve the reservoir and water distribution lines at the West Stewartstown complex. Two weeks ago the reservoir was almost dry and it was necessary to hook up temporarily to the town water system. This hook up is in the basement of a private residence and froze two days after it was put in service. This emergency situation occurs annually during the winter months and again during the driest part of the summer.

### RESOLUTION #3

Be it resolved that the Coos County Delegation duly convened on this 23rd day of January, 1990, does hereby authorize the Coos County Commissioners to transfer from the 1989 Coos County operating surplus \$70,000 to be used as matching funds for the purpose of allowing the County Commissioners to apply for \$210,000 in Community Development Block Grant funding for proposed improvements to the County's water system at the County Institution in West Stewartstown. The total cost of such improvements are estimated to be \$280,000.

The motion on this resolution was made by Rep. Guay and it was seconded by Rep. Mayhew. The vote in the affirmative to support the resolution was unanimous.

F. King apprised the delegates of his recent meeting with Mr. Tremaine, Mr. Isaacson and Dr. Ford in Berlin to discuss the need for additional nursing home beds in the Berlin area.

Rep. Marsh discussed the legislation currently slated in the House which involves the county. HB1149 relative to the National Forest Reserve Funds was on the consent calendar today and went through. Rep. Marsh indicated he would find out if it would next go to appropriations and F. King explained that he was prepared to testify for the bill if need be.

HB1371 relative to the sale of the courthouse to the State is expected to be on the consent calendar next Thursday. It made it through the Public Works Committee; however, the

proposal to provide free rent to the Register of deeds has caused a problem as the Director of Plant and Equipment is hesitant about establishing a precedent of this kind. F. King emphasized that the county would not sign a deed that didn't specify that the Register of Deeds would remain as a rent-free tenant and within a certain time span of maybe 1 year to 1½ years would also occupy the vault space now used by the Clerk of Court.

Rep. Oleson discussed the proposed cuts that would affect the position of county forester as well as manning the fire towers. He indicated that he was making efforts to reinstate the funds earmarked for these purposes.

A motion was presented by Rep. Theriault and seconded by Rep. Horton that the Delegation appreciated the continued work and efforts of the county administration. The vote of appreciation was unanimous

Respectfully submitted,

Suzanne L. Collins

Coos County Delegation Meeting  
West Stewartstown Nursing Hospital  
March 10, 1990

The 1990 Annual Budget meeting of the Coos County Delegation was held at the West Stewartstown Nursing Hospital on Saturday, March 10, 1990.

Delegation members present were: Reps. Brungot, Burns, Buckley, Dumont, Guay, Horton, Kilbride, Lemire, Marsh, Merrill, Mayhew, Nelson, Oleson and Theriault. Also in attendance were representatives of the Social Service Agencies, the three County Commissioners, the two Nursing Home Administrators, Supt. King, Comptroller Sue Collins and other county personnel and members of the public.

The meeting was called to order at 10:00 A.M. by Chairman Marsh. He recognized Supt. King to comment on the budget process and related items. As a result of discussions with the auditors it appears it will be necessary to separate the Unincorporated Places budget from the rest of the County budget and treat it as a separate entity. This budget reflects a 4% wage increase for all county employees except



the Berlin Union employees. The Union employees and the Administration have reached an impasse. Mediation is next and if this does not produce an agreement, fact finding will be necessary. There will be a supplemental budget hearing when an accord is reached. Last year that portion of the budget was funded through the unfilled positions in the Berlin Nursing Home but this year that will not be possible. Mr. King also introduced Mr. Norman Brown as the new Director of the Corrections Department.

Chairman Marsh continued the meeting on the 1990 Budget taking the appropriations and revenues line item by line item. Some items will be taken out of order so as not to detain any agency involved.

The four following special resolutions were adopted: (Rep. Buckley was not present for the vote on Resolutions #6, #7, #8, and #9.)

#### Resolution #6

Be it resolved that the Coos County Delegation does hereby authorize the County Commissioners to apply for, to receive, and to use all funds or grants as may now or hereafter be forthcoming from federal, state, local and private agencies in accordance with appropriate state statutes including, but not limited to, RSA 24:13.

The motion on Resolution #6 was made by Rep. Theriault, seconded by Rep. Guay and approved unanimously.

#### Resolution #7

Be it resolved that the Coos County Delegation does hereby adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure for the unincorporated places in Coos County.

The motion on Resolution #7 was made by Rep. Guay, seconded by Rep. Horton and approved unanimously.

#### Resolution #8

Be it resolved by the Coos County Delegation that the Board of Coos County Commissioners is hereby authorized to enter into district agreements with the Androscoggin Valley Solid Waste District and/or the Upper Connecticut Valley Solid Waste District for the operation of regional solid waste refuse facilities as necessary for the unincorporated places in Coos County.



The motion on Resolution #8 was made by Rep. Guay, seconded by Rep. Dumont and approved unanimously.

#### Resolution #9

Be it resolved by the Coos County Delegation that the County Commissioners are hereby authorized to establish a capital reserve fund in accordance with Chapter 35 of the NH Revised Statutes Annotated for the purpose of Re-evaluation of the Unincorporated Places in Coos County and transfer the amount of \$23,231.12 to that fund. This resolution confirms the vote of September 16, 1989 whereby the County Delegation raised and appropriated funds for this purpose.

The motion on Resolution #9 was made by Rep. Nelson, seconded by Rep. Guay and approved unanimously.

The meeting continued with votes on the following budget line items:

- #11 - Sheriff's Dept.: Reps. Theriault/Nelson - Raise and appropriate \$149,150. Vote: 14 in favor, none opposed.
- #12 - County Attorney: Reps. Horton/Guay - Raise and appropriate \$56,020. Vote: 14 in favor, none opposed.
- #13 - Medical Referees: Reps. Guay/Theriault - Raise and appropriate \$12,500. Vote: 14 in favor, none opposed.
- #19 - Extension Service: Reps. Nelson/Kilbride - Raise and appropriate \$101,795. Vote: 14 in favor, none opposed.
- #20 - Soil Conservation District: Reps. Nelson/Burns - Raise and appropriate \$14,965. Vote: 14 in favor, none opposed.
- #24 - Senior Meals: Reps. Mayhew/Nelson - Motion to increase appropriation to \$13,000. Vote: 13 in favor, one opposed.
- #25 - R.S.V.P.: Reps. Mayhew/Kilbride - Motion to increase appropriation to \$11,000. Vote: 14 in favor, none opposed.

- #26 - Family Planning: Reps. Mayhew/Horton - Motion to raise and appropriate \$9,000. Vote: 13 in favor, one opposed.
- #27 - Food Pantry - OUTREACH: Reps. Kilbride/Nelson - Motion to raise and appropriate \$3,500. Vote: majority in favor.
- #28 - Response Program: Reps. Nelson/Mayhew - Motion to raise and appropriate \$3,000. Vote: majority in favor.
- #29 - Alzheimer's Project: Reps. Dumont/Theriault - Motion to raise and appropriate \$4,500. Vote: majority in favor.

Motion made by Rep. Horton, seconded by Rep. Brungot, to take increase in Items #24 and #25 of \$4,000 out of surplus. Vote: 14 in favor, none opposed.

- # 1 - Commissioners Salaries: Reps. Horton/Dumont - Motion to raise and appropriate \$13,950. Vote: majority in favor.
- # 2 - Administration Expense: Reps. Horton/Mayhew - Motion to raise and appropriate \$60,690. Vote: majority in favor.
- # 3 - Treasurer's Salary: Reps. Nelson/Kilbride - Motion to raise and appropriate \$2,250. Vote: majority in favor.
- # 4 - Treasurer's Expense: Reps. Kilbride/Mayhew - Motion to raise and appropriate \$2,665. Vote: majority in favor.
- # 5 - County Auditors: Reps. Theriault/Horton - Motion to raise and appropriate \$4,500. Vote: majority in favor.
- # 6 - County Report: Reps. Guay/Horton - Motion to raise and appropriate \$3,500. Vote: majority in favor.
- # 7 - Register's Salary: Reps. Nelson/Kilbride - Motion to raise and appropriate \$20,700. Vote: majority in favor.

- # 8 - Register's Expense: Reps. Nelson/Mayhew - Motion to raise and appropriate \$63,335. Vote: majority in favor.
- # 9 - Berlin Courthouse: Reps. Kilbride/Nelson - Motion to raise and appropriate \$41,185. Vote: majority in favor.
- #10 - Lancaster Courthouse: Reps. Horton/Guay - Motion to raise and appropriate \$45,080. Vote: majority in favor.
- #14 - Corrections Department: Reps. Nelson/Theriault - Motion to raise and appropriate \$738,710. Vote: majority in favor.
- #15 - W. S. Nursing Hospital: Reps. Mayhew/Horton - Motion to raise and appropriate \$3,104,880. Vote: majority in favor.
- #16 - Berlin Nursing home: Reps. Nelson/Dumont - Motion to raise and appropriate \$2,973,235. Vote: majority in favor.
- #17 - County Farm: Reps. Theriault/Horton - Motion to raise and appropriate \$243,180. Vote: majority in favor.
- #18 - Land Management: Reps. Dumont/Horton - Motion to raise and appropriate \$8,000. Vote: majority in favor.
- #21 - Principal - Notes: Reps. Mayhew/Horton - Motion to raise and appropriate \$130,000. Vote: majority in favor.
- #22 - Principal - Bonds: Reps. Kilbride/Guay - Motion to raise and appropriate \$130,000. Vote: majority in favor.
- #23 - Interest - Short Term Notes: Reps. Horton/Nelson - Motion to raise and appropriate \$187,000. Vote: majority in favor.
- #30 - UP Special Services: Reps. Nelson/Guay - Motion to raise and appropriate \$171,135. Motion by Guay, seconded by Nelson to increase appropriation by \$10,750 to \$181,885. Vote: majority in favor.



- #31 - Delegation Expense: Reps. Horton/Guay - Motion to raise and appropriate \$4,500. Vote: majority in favor.

#### Capital Outlay

- # 1 - W. S. Nursing Hospital: Reps. Mayhew/Kilbride - Motion to raise and appropriate \$30,000. Fred King expressed the Commissioners recommendation to eliminate the \$18,000 earmarked for a new dumbwaiter and to add \$165,000 for the construction of a new elevator to this item. A motion was made by Rep. Horton, seconded by Rep. Guay, to amend the amount of the original motion to \$177,000. Vote: majority in favor.

The meeting recessed at 12:22 P. M. for lunch and Chairman Marsh advised the delegation members to be thinking about how to fund this item during lunch.

The meeting reconvened at 1:56 P. M. with the continuation of the discussion on Capital Outlay, Item #1.

#### Capital Outlay - Item # 1 continued

A motion was made by Rep. Nelson, seconded by Rep. Oleson, to endorse the recommendation of the Commissioners to construct an elevator at the W. S. Nursing Hospital and to finance this by using \$65,000 of the 1989 operating surplus, the balance of \$100,000 to be financed by the purchase of 5-year long term notes. Vote: 14 in favor, none opposed.

- # 2 - Berlin Nursing Home: Reps. Nelson/Brungot - Motion to raise and appropriate \$47,500. Vote: majority in favor.
- # 3 - County Farm: Reps. Kilbride/Brungot - Motion to raise and appropriate \$30,000. Vote: majority in favor.
- # 4 - Deeds Special: Reps. Mayhew/Theriault - Motion to raise and appropriate \$50,000. Vote: majority in favor.

#### State Assistance Programs

- # 1 - Human Services Administration: Reps. Mayhew/Kilbride - Motion to raise and appropriate \$15,935. Vote: majority in favor.

- # 2 - Categorical Programs: Reps. Kilbride/Mayhew - Motion to raise and appropriate \$2,140,000. Vote: majority in favor.
- # 3 - Children/Youth Services: Reps. Mayhew/Horton - Motion to raise and appropriate \$340,000. Vote: majority in favor.
- # 4 - Placement Prevention: Reps. Mayhew/Nelson - Motion to raise and appropriate \$45,500. Vote: majority in favor.

#### Federal Funds

- # 1 - Water System - CDBG: Reps. Dumont/Oleson - Motion to raise and appropriate \$210,000. Vote: majority in favor.
- # 2 - Energy Grant - Lancaster: Reps. Horton/Guay - Motion to raise and appropriate \$4,275. Vote: majority in favor.
- # 3 - Energy Grant - Berlin: Reps. Kilbride/Nelson - Motion to raise and appropriate \$12,000. Vote: majority in favor.

The Chairman proceeded to the Estimated Revenues and acknowledged the following motions: (Items 2 through 4 were placed under the banner of the Unincorporated Places called Special Revenues, Item 19a.)

- # 5 - Payment in Lieu of Taxes: Reps. Guay/Mayhew - To accept the sum of \$90,000. Vote: majority in favor.
- # 6 - Registry of Deeds: Reps. Horton/Mayhew - To accept the sum of \$105,000. Vote: majority in favor.
- # 7 - Courthouse Rentals: Reps. Guay/Dumont - To accept the sum of \$59,500. Vote: majority in favor.
- # 8 - Courtroom Security: Reps. Theriault/Merrill - To accept the sum of \$27,000. Vote: majority in favor.
- # 9 - N. C. Drug Enforcement: Reps. Guay/Theriault - To accept the sum of \$25,825. Vote: majority in favor.
- #10 - W. S. Nursing Hospital: Reps. Kilbride/Nelson - To accept the sum of \$2,752,850. Vote: majority in favor.

- #11 - Berlin Nursing Home: Reps. Lemire/Brungot - To accept the sum of \$2,814,360. Vote: majority in favor.
- #12 - County Farm: Reps. Oleson/Burns - To accept the sum of \$249,000. Vote: majority in favor.
- #13 - Interest - C. D.'s: Reps. Nelson/Kilbride - To accept the sum of \$150,000. Vote: majority in favor.
- #14 - Interest - W. C. Fund: Reps. Dumont/Mayhew - To accept the sum of \$30,000. Vote: majority in favor.
- #15 - Proceeds - Notes: Reps. Burns/Kilbride - To accept the sum of \$239,500. Vote: majority in favor.
- #16 - Planning Board Fees: Reps. Guay/Nelson - To accept the sum of \$1,000.
- #17 - UP School Tax: Reps. Horton/Guay - To accept the sum of \$112,400. Vote: majority in favor.
- #18 - UP Municipal Tax: Reps. Horton/Dumont - To accept the sum of \$40,785. Vote: majority in favor.
- #19 - Land Use Penalty: Reps. Guay/Nelson - To accept the sum of \$1,500. Vote: majority in favor.
- #19a- MV, Resident, NH Shared Revenue: Reps. Guay/Nelson - To accept the sum of \$26,200. Vote: majority in favor.
- #20 - Surplus: Reps. Guay/Horton - To accept the sum of \$647,700. Vote: majority in favor.
- #21 - Placement Prevention: Reps. Mayhew/Theriault - To accept the sum of \$45,500. Vote: majority in favor.
- #22 - Comm. Dev. Block Grant: Reps. Horton/Kilbride - To accept the sum of \$210,000. Vote: majority in favor.
- #23 - Energy Funds: Reps. Nelson/Dumont - To accept the sum of \$16,275. Vote: majority in favor.
- # 1 - Property Taxes: Reps. Oleson/Dumont - To accept the sum of \$3,765,490. Vote: majority in favor.



The Delegation then voted on the following budget resolutions:

Resolution #1

Be it resolved by the Coos County Delegation duly convened on this tenth day of March, 1990, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1990 shall be \$11,409,885.

The motion on Resolution #1 was made by Rep. Horton, seconded by Rep. Nelson and approved unanimously.

Resolution #2

Be it resolved by the Coos County Delegation that the sum of \$7,644,395 is hereby adopted as the estimated income from sources indicated for the fiscal year ended December 31, 1990.

The motion on Resolution #2 was made by Rep. Burns, seconded by Rep. Horton and approved unanimously.

Resolution #3

Be it further resolved that, the total appropriation being in the excess of the total estimated income in the amount of \$3,765,490 the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

The motion on Resolution #3 was made by Rep. Mayhew, seconded by Rep. Burns and approved unanimously.

Resolution #4

Be it resolved that \$647,700 of the operating surplus for the year 1989 be appropriated in the 1990 Budget for the purpose of reducing taxes for 1990.

The motion on Resolution #4 was made by Rep. Guay, seconded by Rep. Horton and approved unanimously.

Resolution #5

Be it resolved by the Coos County Delegation duly convened on the tenth day of March, 1990, to hereby authorize the County Commissioners to borrow in long-term notes the funds

necessary to purchase the following capital items in the 1990 budget:

W. S. Nursing Hospital	\$ 112,000
Berlin Nursing Home	\$ 47,500
County Farm	\$ 30,000
Register of Deeds	\$ 50,000
Total	\$ 239,500

The motion on Resolution #5 was made by Rep. Nelson, seconded by Rep. Lemire and approved unanimously.

Discussion followed concerning the timber tax. Supt. King suggested that a bill should be introduced in the next session whereby the yield tax for the Unincorporated Places would be paid directly over to the County for the benefit of those places in lieu of payment to the State of New Hampshire. Further discussion on this and other matters pertaining to the Unincorporated Places will be taken up at the Supplementary Budget Hearing for the Unincorporated Places in June 1990.

Motion to adjourn was made by Rep. Lemire, seconded by Rep. Theriault, at 4:00 P. M. Motion approved unanimously.

Respectfully submitted,

Josephine Mayhew - Clerk

Coos County Delegation Meeting  
May 31, 1990  
Berlin, New Hampshire

The Coos County Delegation held its First Quarter Meeting at the Coos County Nursing Home at 10:00 A.M. on May 31, 1990. Present were Representatives Oleson, Brungot, Horton, Lemire, Theriault, Merrill, Kilbride, Guay, Dumont, Buckley and Nelson. Also in attendance were Commissioners Corrigan and Trottier, F. King, P. Kaminski, P. Murray, S. Collins, P. Morin and C. LaCasse.

Due to the absence of Chairman Marsh, Vice-Chairman Oleson presided over the meeting. Due to the absence of Clerk Mayhew, Rep. Oleson requested that Suzanne Collins record the proceedings of the meeting. He then opened the meeting

and introduced Ned Helms of Helms and Company of Concord, a consultant engaged by the county commissioners at the Delegation's request to study the issue of the need for nursing home beds in the Berlin area. He presented an in-depth study based on demographics, contacts with fourteen local agencies which deal primarily with the elderly, and analysis of nursing home placements during the past two years. The basic conclusions reached were that there is no chance that the Health Services Planning and Review Board will grant any Requests for Proposals for nursing home beds in Region 1; also, since Androscoggin Valley Hospital is currently conducting a market research project to determine the need for elderly assisted housing the County should keep channels of communication open with the hospital and possibly look into a joint venture if the need for assisted elderly housing is identified as a high priority in the Berlin area. The market study is focusing on answering the question "are the elderly in Berlin strained financially by trying to keep their homes" and is the appeal of the concept of assisted housing with a long term guarantee of a nursing home bed beginning to catch on.

Reacting to the fact that the County can add 10 beds to each nursing home without a certificate of need, Rep. Theriault asked if the County could request 10 beds at each facility and add all 20 in Berlin.

The delegates discussed plans for disseminating the report to the citizens. Fred King and Sue Collins were instructed to prepare a news release. Rep. Guay advised against holding a public meeting until after the hospital had completed its market study.

Chairman Oleson proceeded to the salaries of elected officials which must be set by the Delegation prior to the filing date for elected office for the next biennium. Charlotte LaCasse, Register of Deeds, requested a \$5,000 increase stating that she had received the same salary for the past three years. Pierre Morin, County Attorney, presented salary information for county attorneys in other New Hampshire counties and noted that the average salary in N. H. is \$44,500. He stated that his caseload (225-250 cases per year) is comparable to Carroll and Sullivan Counties where the attorneys are paid \$55,000 and \$42,000 respectively. He suggested his salary should be between \$35,000 and \$40,000.



Chairman Oleson informed those in attendance that the Delegation would meet in executive session after the balance of the agenda had been taken care of for salary deliberations.

Chairman Oleson took up the First Quarter Financial Statements of the County Commissioners next. He read the expenditure report and asked for questions from the assembly. There were none so Rep. Theriault made a motion, seconded by Rep. Guay, to accept the expenditure report for the period ended March 31, 1990 as presented. A roll call vote to accept the report was unanimous.

The Chairman then read the revenue statement and upon a motion by Rep. Horton, seconded by Rep. Brungot, it was the unanimous vote of the Delegation to accept that report as submitted.

Rep. Oleson recognized Fred King who presented a request to lease a site on county land in West Stewartstown for a Solid Waste Facility for the Towns of Columbia and Stewartstown. He explained that the Town of Colebrook is closing its landfill to all outside communities beginning July 1, 1990, and it is necessary for towns to make alternate arrangements for disposal sites. With the approval of the Delegation the county will lease a 2 acre lot to a Vermont firm, Rapid Rubbish of St. Johnsbury, to operate a transfer station. No waste will go on the ground as equipment to compact garbage will be installed on a concrete slab. The equipment will be the property of the Town of Columbia and Stewartstown and they will contract with Rapid Rubbish for its removal. Fred informed the assembly that he became concerned since the county complex generates the highest volume of the waste in West Stewartstown and July 1 is rapidly approaching.

Another two acres are being reserved for a recycling facility for all the towns in the Upper Connecticut Valley Solid Waste District if approvals are received at town meeting next March.

Rep. Dumont recommended that the municipalities combine their efforts with James River Corp. to investigate a trash to energy alternative which would eliminate pollution of the land.

## Resolution #1

Be it resolved by the Coos County Delegation duly convened on this 31st day of May, 1990, that the County Commissioners are authorized to lease a parcel of county-owned property in West Stewartstown for the purpose of allowing the establishment of a solid waste transfer station which will serve the towns of Stewartstown and Columbia and other communities that may become interested in the future. This transfer station will also serve the County Institution.

This resolution was proposed by Rep. Horton, his motion was seconded by Rep. Kilbride, and the votes in favor of its acceptance were unanimous.

Fred King then distributed draft copies of the Zoning Ordinance prepared during the past several months by the County Planning Board. It is patterned after the Master Plan and public hearings on it will be scheduled in the near future. He urged delegates to attend the public hearing as they will have to take a formal vote on adoption of the ordinance before it goes into effect. He assured the delegates that the documents prepared thus far support the fact that the citizens of the north country are very capable of running the affairs of the area and regulating our own lands. Additionally, he stated that the Planning Board advocates no more purchases of land by the public sector in the unincorporated areas.

Legislation for the next session was briefly discussed. Fred has started to investigate the feasibility of transferring the timber severance tax authority from the Department of Revenue Administration to the County. A meeting will be held on June 13th with the major landowners in the unincorporated places to obtain their input. He has discussed the issue with Jack Sargent of the Division of Forests and Lands who presents his budget for services to the northern forests to the delegation annually. Mr. Sargent was receptive to the idea of his employees policing the unincorporated areas for building permits etc.

Rep. Guay made a motion, seconded by Rep. Brungot, to move into executive session for the purpose of considering salaries for elected officials.

Upon return to regular session, the following motions were recorded.

Rep. Lemire made the motion to compensate Commissioners \$5000 annually for the next biennium. Rep. Horton seconded the motion and the vote in favor was unanimous.

Rep. Horton made the motion to compensate the Treasurer \$2250 annually for the next biennium. Rep. Brungot seconded the motion and the vote in favor was unanimous.

Rep. Horton made the motion to compensate the Register of Deeds \$20,700 annually for the next biennium. Rep. Kilbride seconded the motion and the vote in favor was unanimous.

Rep. Theriault made the motion to compensate the Sheriff \$2000 annually for the next biennium. Rep. Merrill seconded the motion and the vote in favor was unanimous.

Rep. Kilbride made the motion to compensate the County Attorney \$27,500 in 1991 and \$30,000 in 1992. The motion was seconded by Rep. Guay and the vote in favor was unanimous.

There being no further business to come before the delegation, Rep. Lemire moved to adjourn, seconded by Rep. Theriault. The vote in favor was unanimous.

Respectfully submitted,

Suzanne L. Collins for  
Rep. Josephine Mayhew

COOS COUNTY PUBLIC HEARING  
&  
DELEGATION MEETING  
August 23, 1990  
Lancaster, New Hampshire

The Coos County Delegation met at 10:00 A.M. at the Coos County Courthouse in Lancaster for the purpose of conducting a public hearing on a Supplemental 1990 Coos County Budget followed by a meeting of the Delegation to take action on the budget, to consider the 2nd quarter financial statements of the Commissioners and to conduct other county business. Present were Reps. Buckley, Brungot, Burns, Dumont, Merrill, Horton, Kilbride, Lemire, Marsh, Mayhew, Nelson and Theriault. Also in attendance were Commissioners Brungot, Corrigan, and Trottier; Superintendent Frederick King, Paul Kaminski, Suzanne Collins and Norman Brown.



Chairman Marsh opened the Public Hearing at 10:00 A.M. by introducing Superintendent King who gave a detailed account of the reasons for the proposed Supplemental Budget:

a. The negotiated agreement between the County and certain employees of the Berlin Nursing Home represented by AFSCME is recommended by the Commissioners and in order to fund the increased wages and benefits, the Delegation is being asked to appropriate \$132,000. Last year when an agreement was reached it had not been necessary to seek funding from the Delegation because the commissioners felt there was enough money in the operating budget to fund the package; however, this year it is requested to use \$132,000 of the surplus for this purpose. In addition, \$6,000 is requested for contracted services - the Helms Study of the need for nursing home beds in the Berlin area and additional speech therapy services.

b. An increase in the State Assistance Programs is requested in the amount of \$100,000. The sum of \$10,000 will be appropriated for transfer of funds to the state for the costs of operating the Division of Human Services Rate Setting Bureau. This was the only cost passed onto the counties as a result of the last legislative session. The balance of \$90,000 will cover a projected shortfall in funding Intermediate Nursing Care - county matching funds for the state/federal medicaid program. When the nursing home per diem rates are adjusted by the State on October 1, based upon the preliminary rates approved as a result of the desk audits of the Medicaid Cost Reports, it is anticipated that the Medicaid line item will be overexpended as it appears that rates will increase more than 10%. The Commissioners have already reviewed the projected costs and raised the private rate to \$90 per day effective October 1.

c. The Corrections Department is seeking an additional \$14,200 due to increases in population substantially above estimated numbers of inmates. Therefore, due to both increased census and the lack of security protection at the County Complex in West Stewartstown, this supplemental appropriation is proposed.

d. The municipal and school budget for the unincorporated places was discussed as well as the receipt of the National Forest Reserve Funds for the 1989-90 school year. School costs were revised based upon the most recent projected enrollments for September; transportation costs were revised based upon a competitive bidding process for the bus routes; and additional funds were requested for several municipal purposes including wages, a computer terminal, mapping costs for the zoning ordinances, and an agreement reached between the County and City of Berlin for fire services at the Mt. Carberry Landfill in Success.

e. The capital outlay budget was explained. The West Stewartstown Nursing Hospital Special for the elevator is short by some \$20,000. Funds are requested for architectural services and for key operating the old elevator.

The Corrections Department would like to obtain an additional \$5,000 to replace a wall which is structurally insecure.

The Farm experienced some unanticipated capital improvements this year which have exhausted the funds appropriated in March. However, since there is an inmate available who is a very good mason, Supt. King explained that he could complete some major renovation projects by just purchasing materials and having this inmate provide the labor; therefore, an appropriation of \$10,000 is being sought.

It was further recommended that the capital outlay items be financed by purchasing long term notes.

After a few questions from the delegates were answered, the Public Hearing was closed by Chairman Marsh who then called the Delegation into session for a regular meeting.

The following resolutions were read by Chairman Marsh and acted upon:

#### RESOLUTION #1

Be it resolved by the Coos County Delegation duly convened on the 23rd day of August, 1990, to hereby authorize the County Commissioners to borrow in long-term notes the funds

necessary to purchase the following capital items in the 1990 budget in addition to those sums authorized at the March 10 Annual Meeting:

1. Coos County Nursing Hospital	\$ 20,000
2. Coos County Corrections	\$ 5,000
3. Coos County Farm	\$ 10,000
TOTAL	\$ 35,000

The motion on Resolution #1 was made by Rep. Nelson, seconded by Rep. Horton, and there were 12 votes in favor of the adoption.

#### RESOLUTION #2

Be it resolved by the Coos County Delegation duly convened on this 23rd day of August, 1990, that we hereby authorize a supplemental appropriation of \$419,340 to the 1990 Coos County Budget. This sum is authorized for expenditure of funds in various county operations.

Rep. Kilbride made the motion on Resolution #2 and the motion was seconded by Rep. Mayhew. Votes in favor of the adoption were unanimous.

#### RESOLUTION #3

Be it resolved by the Coos County Delegation duly convened on this 23rd day of August, 1990, that the sum of \$419,340 is hereby adopted as the estimated supplemental income from taxation - county and unincorporated places.

The motion on Resolution #3 was made by Rep. Horton, seconded by Rep. Kilbride, and 12 votes were cast in favor of the adoption.

#### RESOLUTION #4

Be it resolved by the Coos County Delegation duly convened on this 23rd day of August, 1990, that \$131,200 of the operating surplus for the year 1989 be appropriated in the 1990 budget for the purpose of reducing taxes (in addition to the amount authorized at the March 10, 1990 Annual Budget Meeting).



The motion on Resolution #4 was made by Rep. Horton, seconded by Rep. Buckley, and votes in favor of the adoption were unanimous.

#### RESOLUTION #5

Be it further resolved that the total appropriations being in excess of the total estimated income in the amount of \$100,000 the Treasurer shall issue his warrant to the Towns and City in the County for this amount - in addition to the \$3,765,490 authorized at the March 10, 1990 Annual Budget Meeting.

The motion on Resolution #5 was made by Rep. Nelson, seconded by Rep. Brungot, and 12 votes were cast in favor of the adoption.

#### RESOLUTION #6

Be it resolved that the Coos County Delegation duly convened on this 23rd day of August, 1990, hereby amends the total of the 1990 Coos County Budget to be \$11,829,225.

Rep. Nelson made the motion on Resolution #6 and the motion was seconded by Rep. Kilbride. The votes on Resolution #6 were unanimous.

The Delegates then considered the Second Quarter Financial Statements of the County Commissioners. Chairman Marsh read each line item and the Revenue and Expense Statements were approved by the Delegation.

Superintendent King explained the Commissioners' request to enroll Correctional Officers in Group II of the NH Retirement System. He gave a short legislative history of the authority to make this switch and outlined the changes in costs to the County. The Delegates then voted on the following resolution:

#### RESOLUTION #7

Be it resolved by the Coos County Delegation duly convened on this 23rd day of August, 1990, to hereby authorize COOS COUNTY to enroll its correctional officers in the NH Group II Retirement System pursuant to the requirements of RSA 100-A:20 and a vote of the Board of County Commissioners of July 18, 1990.

This resolution was made by Rep. Nelson and seconded by Rep. Kilbride and the vote was 11-0 in favor.

The members of the Delegation upheld Superintendent King's praise of the job being done by Director of Corrections Norman Brown since he joined the Corrections Department in March.

The Delegation confirmed the Commissioners' appointments to the Coos County Planning Board: Mary Sloat of Groveton, Brad Wyman of Dummer and alternate Jean Nelson of Berlin. The motion was made by Rep. Kilbride, seconded by Rep. Burns. The vote in favor was unanimous.

Other business discussed included the need to introduce legislation during the 1991 session authorizing the County to collect the timber severance tax, and the need for a special delegation meeting later during the fall to consider and ratify a zoning ordinance for the unincorporated places.

The meeting adjourned at 12:00 noon upon a motion made by Rep. Theriault and seconded by Rep. Lemire.

Respectfully submitted,

Josephine Mayhew-Clerk

Coos County Delegation Meeting  
November 8, 1990  
West Stewartstown Nursing Hospital

The Coos County delegation met Thursday, November 8 at 10:30 A.M. at the West Stewartstown Nursing Hospital to review the Third Quarter Financial Statements.

Present were: Reps. Buckley, Brungot, Guay, Horton, Kilbride, Marsh, Mayhew, Merrill, Nelson, Oleson and Theriault. Also in attendance were Commissioners Brungot, Corrigan, and Trottier, Supt. King, Sue Collins, Paul Kaminski, Pat Murray and Blandine Shallow.

Chairman Marsh opened the meeting at 10:36 A.M. and announced a change in the written agenda. The first item to be discussed and voted on was the Forest Conservation Fund Budget for FY 1991. Copies of the FY 90 and FY 91 budgets were distributed and discussed. Presently this budget is

approved by the County delegates although the County doesn't control the funds. The State collects and disburses these funds which are derived from the timber tax. The RSA is clear that timber tax money collected in the unincorporated places is to be used in those unincorporated places. It appears from the proposed budget that this money is being used to supplement the DRED Lancaster Office budget. Supt. King discussed changes necessary in the way the timber tax is collected and the way the budget for the Forest Conservation Fund is developed. Further discussion will develop as new legislation is studied concerning the timber tax.

The motion to approve the 1991 Forest Conservation Fund Budget at \$50,000 was made by Rep. Horton and seconded by Rep. Kilbride. The motion was unanimously approved.

Next item on the agenda was the discussion and approval of the Third Quarter Financial Statements. Chairman Marsh read through the expenditure items. Land Management has been overexpended due to the purchase of more firewood. As a result of the increase in the price of fuel the market has expanded.

Capital Expense Projects--Fred King reported on the progress of the new elevator at the W.S. Nursing Hospital. Paul Kaminski reported that he is still waiting to hear regarding the possibility of getting a State Energy Assistance Grant for the purchase of heated food carts in Berlin. He would like to use their money instead of the appropriation. Mr. King explained that the Farm Capital Projects were completed. He went on to explain that the water system in West Stewartstown had been put out to bid. Funding for this project will come from previous years surplus of \$70,000 and a HUD Community Development Block Grant of \$210,000. The microfilming of the Register of Deeds records is presently taking place. The firm is very professional and doing a good job. Our next problem is where to store the microfilm.

Under State Assistance Programs, Sue Collins advised the delegates of the 18-20% increase in Medicaid rates beginning October 1, 1990.

Chairman Marsh commended the staff and commissioners on keeping costs at 68%.



He proceeded to read through the Third Quarter Revenue Statements.

The motion was made by Rep. Horton, seconded by Rep. Nelson, to accept the Third Quarter Financial Statements as read. The motion was approved unanimously.

Mr. King spoke regarding proposing legislation to change the law regarding the collection and distribution of the Timber Tax in the Unincorporated Places. Chairman Marsh recommended that Fred King and Suzanne Collins make the proposal and he will get sponsors.

The organization meeting will take place at 10:00 A.M. on Wednesday, December 12, 1990 at the Lancaster Town Hall and it was agreed to schedule the Public Hearing on the 1991 Budget on the same day and at the same place. The delegates will be notified by mail.

Chairman Marsh adjourned the last delegation meeting for this term at 11:52 A.M.

Submitted by,

Josephine Mayhew-Clerk

Coos County Public Hearing  
December 12, 1990  
Lancaster Town Hall  
Lancaster, NH

The Public Hearing to consider the County Commissioners' 1991 Proposed Budget was held at the Lancaster Town Hall, Lancaster, NH on Wednesday, December 12, 1990 at 10:00 A.M.

Delegates present were: Reps. Brungot, Coulombe, Hawkinson, Horton, Kilbride, Marsh, Mayhew, Merrill, Nelson, Oliver, Pratt and Theriault. Also attending were representatives of Coos County social service agencies, the press, Commissioners Brungot, Corrigan and Trottier, County Nursing Home Administrators Paul Kaminski and Pat Murray; Supt. Fred King, Comptroller Sue Collins, Treasurer Paul Fortier and Corrections Director Norman Brown.

At 10:00 A.M., prior to the start of the public hearing, Acting Chairman Rep. Marsh called for a short business

meeting to discuss and vote on four items pertinent to delegation business: a) Organization 1991/92, b) Treasurer's Resolution - Tax Anticipation Notes, c) Timber Tax Legislation and Sponsorship, and d) Zoning Ordinance - Public Hearing.

- a) Rep. Kilbride nominated Rep. Marsh for Chairman of the Coos County Delegation. The motion was seconded by Rep. Horton. Nominations ceased and the Acting Clerk Rep. Mayhew cast one vote for Rep. Marsh as Chairman.

Rep. Mayhew nominated Rep. Kilbride for Vice-Chairman of the Coos County Delegation. The motion was seconded by Rep. Nelson. Nominations ceased and Acting Clerk Rep. Mayhew cast one vote for Rep. Kilbride as Vice-Chairman.

Rep. Brungot nominated Rep. Mayhew for Clerk of the Coos County Delegation. The motion was seconded by Rep. Nelson. Nominations ceased and Acting Clerk Rep. Mayhew cast one vote for Rep. Mayhew as Clerk.

- b) The motion was made by Rep. Kilbride and seconded by Rep. Mayhew to accept Resolution as read by the County Treasurer Paul Fortier:

#### Resolution #1

Be it resolved by the Coos County Delegation duly convened on the 12th day of December, 1990, that since the monies in the treasury of the County of Coos are insufficient to meet the demands upon the same and the sum of Three Million Two Hundred Fifty Thousand Dollars (\$3,250,000) being the estimated amount necessary for the purpose of operating the county for the fiscal year 1991, the Coos County Treasurer, Paul E. Fortier, is hereby authorized to borrow the required sum upon order of the County Commissioners pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount.

The vote on Resolution # 1 was 12 in favor and none opposed.

- c) The Delegates were given copies of the present Timber Tax Legislation 79:14. Supt. King discussed the reasons for the requested changes in this piece of legislation. The County through the Commissioners are now the Selectmen for the Unincorporated Places and should have the power and control over this tax

generated by the timber cut in these "places." Supt. King suggested that the delegates meet prior to the Public Hearing on December 19 to discuss the legislation and sponsorship of same.

- d) The new Zoning Ordinances for the Unincorporated Places will be presented by the Coos County Planning Board and discussed at the Public Hearing on December 19 at 7:00 P.M. at the N. H. Voc. Tech. College in Berlin. After the hearing, the delegation will vote on these ordinances providing there are no changes.

A motion was made by Rep. Horton, seconded by Rep. Pratt, to adjourn the Business Meeting. The motion was accepted and the meeting adjourned at 10:15 A. M.

#### PUBLIC HEARING

Chairman Marsh opened the Public Hearing and announced the rules of procedure. The items will be read and explained. Questions from the delegates, public or press will follow with the public and the press stating their name and the name of the organization they represent.

Supt. King explained the budget process. He stated that this was the best budget in years reflecting increases in revenues for the two nursing homes (3.02% increase.) 25% of every dollar raised is used by the county while 75% is used for the support of state mandated programs.

Administration: Items 1 - 6: This part of the budget does not involve raises and has increased by only 2%.

Courthouse Expenses: Items 9 - 10: The Berlin Courthouse budget is up by 3.7% due to higher fuel costs and maintenance costs. The Lancaster Courthouse budget is for a period of only three months. Anticipated date of transfer of the courthouse to the state is March 1991.

Criminal Justice Programs: Items 12 and 14: The County Attorney's budget is up by 8%. The Corrections Department reflects a 3.4% increase due to the adjustments in Medical Services for the inmates.

Enterprise Funds: Items 15, 16 and 17: The Nursing Homes increased 6.5%; 6.4% is due to the new federal law OBRA but conversely revenues show a surplus due an 18-20% increase om



the per diem rate and the high census. The farm budget is up by 3.85%.

Extension/Soil Conservation: Items 19 and 20: The increase in these programs are due to employee health insurance increases and increased travel expense for the new forester. Soil Conservation has budgeted 2-1/2 hours more for a staff member.

Social Service Agencies: Items 24 through 29: The programs remain at level funding except for a request of an increase of \$500 for R.S.V.P. This increase reflects increases in Health Insurance for the 2 employees of this agency.

Unincorporated Places: Item 30: The school costs will not be known until 1991 when the 17 town budgets are prepared. Revenues will be balanced by disbursements in this item. Proposed changes in current use regulations are not a burden to the county.

Estimated Revenues reflect a 20% increase for West Stewartstown Nursing Hospital, 18% for the Berlin Nursing Home and a 20% reduction for the Farm due to a downturn in milk prices next year. Item 23, Unincorporated Places, National Forest Reserve Fund: receipts for 1990 were for 1-1/2 years but receipts in 1991 are for one year only.

The Berlin City Manager expressed concern regarding the negotiations with the employees in the Berlin Nursing Home and requested the costs be kept down.

Chairman Marsh concluded the Public Hearing by thanking the staff and Commissioners for a job well done.

A motion was made by Rep. Horton, seconded by Rep. Kilbride, to adjourn the meeting at 11:50 A.M. The motion was accepted unanimously.

Respectfully submitted,

Josephine Mayhew  
Clerk

## COMMISSIONERS' REPORT

Nineteen-ninety closed with all levels of government in New Hampshire acutely aware that hard economic times for taxpayers had arrived. The State continues to face serious revenue shortfalls and in an effort to curtail spending state workers have been laid off, many programs have been cut and the Governor is now advocating furloughs to save state jobs in lieu of additional layoffs. Although we closed our fiscal operations for 1990 with a modest surplus and propose a budget that may have a slight effect on the amount to be raised by taxes, we remain deeply concerned with the implications of the State and Federal deficits on the county tax. The most vulnerable line item to cost shifting by the State is Medicaid where the county shares the cost of nursing home care with the State and Federal governments. The total cost of care in 1990 for medicaid eligible Coos County residents in nursing homes was \$5,980,000. The federal government paid \$2,990,000, the State paid \$1,136,000 and the balance of \$1,854,000 was paid by the county property tax. The 50%/19%/31% formula is at risk and therefore the county tax is very much at risk. Of every property tax dollar collected in county tax during 1990, 65-cents was transferred to the State of New Hampshire to operate state programs.

Our greatest challenge for 1991 will be to hold our own and maintain the formula. Our efforts will also be focused on several bills dealing with unfunded state mandates and the fee-setting authority of state agencies in Concord. Recently, the County was informed by the NH Retirement System that the employer share of employee pension plans would increase some 335%. Counties and municipalities statewide are joining together in a lobbying effort to reverse this increase. State agency fees have skyrocketed. During 1990, counties began funding the Office of Rate Setting and Provider Audits in the Department of Health and Human Services and the cost to Coos County of the first 6 months was \$11,500. An annual assessment to each nursing home funds the costs of the Health Services Planning and Review Board in the same agency. And the list goes on.

Locally, we have a pressing concern with the uncertainty of the James River Corporation operations in Northumberland and Berlin; the paper industry is a major component of the economic foundation of this County. The paper companies are an economic resource we need to protect.

The State cannot be allowed to balance its budget on the backs of the local property taxpayers and our commitment is to hold our own in 1991 with the cooperation of our

legislative delegation, our administrators and our dedicated employees.

The new decade began in a slump but with hard work and determination, we hope to maintain our revenue sources, hold the line on spending while continuing to offer quality care and supervision to those in need and a high level of services to the public from all of our county operations.

Respectfully submitted,

Dr. Norman S. Brungot, DVM - Chairman  
A. M. Sue Trottier - Vice Chairman  
Thomas R. Corrigan - Clerk





STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION



**Budget of** \_\_\_\_\_ **County**  
COOS

**APPROPRIATIONS AND ESTIMATES OF REVENUE**

For the Calendar Year January 1, 19 90 to December 31, 19 90

or

For the Fiscal Year from July 1, 19 \_\_\_\_\_ to June 30, 19 \_\_\_\_\_

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I		1989	1989	1990
PURPOSE OF APPROPRIATION		APPROPRIATIONS PREVIOUS FISCAL YEAR	ACTUAL EXPENDITURES PREVIOUS FISCAL YEAR	APPROPRIATIONS ENSUING FISCAL YEAR
Current Maintenance:	Acct. Nos			
General Government:				
Administration — Commissioner's Office	4100	70,350	73,964	78,140
Administration — Treasurer	4101	4,605	3,912	4,915
Administration — Auditors'	4102	4,500	4,950	4,500
County Attorney	4110	55,020	51,998	56,020
Register of Deeds	4120	73,750	70,379	84,035
Register of Probate	4130			
Sheriff	4140	146,550	118,307	149,150
Medical Referee	4150	12,500	9,060	12,500
Maintenance of Court House (1st Loc.) <u>Berlin</u>	4160	38,200	36,250	41,185
Maintenance of Court House (2nd Loc.) <u>Lancaster</u>	4170	50,375	38,398	45,080
Superior Court (1st Loc.)	4180			
Superior Court (2nd Loc.)	4181			
Public Welfare	4190	2,081,595	1,869,425	2,155,935
<u>Children/Youth Service/Placement Prev.</u>		423,500	279,378	385,500
County Nursing Home: <u>Berlin Facility</u>		2,775,750	2,629,200	2,973,235
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Nursing Home: <u>W. Stew. Facility</u>		2,600,000	2,574,160	3,104,880
County Jail:				
Jail Expense	6100	666,970	607,356	738,710
<u>Soil Conservation District</u>		13,735	12,862	14,965
County Farm:				
Farm Expense	7100	227,155	223,636	243,180
<u>Land Management</u>		6,250	7,158	8,000
Cooperative Extension Service:				
Expense	8360	100,375	91,492	101,795
Debt Service				
Interest:				
On Tax Anticipation Notes	9100	187,000	181,726	187,000
On Long Term Notes	9110			
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	90,000	90,000	130,000
Bonded Debt	9170	130,000	130,000	130,000
<u>Outside Social Service Agencies</u>		40,000	40,000	44,000
Capital Outlay, New Construction and Equipment:				
<u>Nursing Hospital - W. Stew. Facility</u>		57,500	43,760	177,000
<u>Nursing Home - Berlin Facility</u>		46,000	42,036	47,500
<u>County Farm</u>		38,000	37,719	30,000
<u>Corrections</u>		19,500	20,380	
<u>Lancaster Courthouse</u>		5,000		
<u>Federal Funds - CDBG and Energy Grants</u>			12,000	226,275
County Convention Expense	9370	4,000	4,234	4,500
<u>Unincorporated Places - Special Services</u>		224,400	69,449	181,885
<u>Register of Deeds Special</u>				50,000
<b>TOTAL APPROPRIATIONS</b>		10,192,580	9,373,189	11,409,885



SECTION II SOURCES OF REVENUE		1989 ESTIMATED REVENUE PREVIOUS FISCAL YEAR	1989 ACTUAL REVENUE PREVIOUS FISCAL YEAR	1990 ESTIMATED REVENUE ENSUING FISCAL YEAR
Current Income:	Acct. Nos			
Superior Court — Fines and Forfeited Bail	4010			
Register of Deeds — Fees	4011	115,000	108,895	105,000
N. C. Drug Enforcement	4012		10,916	25,825
Sheriff's Courtroom Security Services		43,500	26,835	27,000
County Nursing Home: Berlin Facility		2,469,400	2,539,271	2,814,360
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Nursing Hospital - W. Stew. Facility		2,280,800	2,341,780	2,752,850
County Jail:				
Jail	6040		6,486	
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)		213,000	222,444	249,000
Children/Youth Services: Incentive Funds		33,000	11,083	45,500
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)		155,000	212,652	180,000
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other: Courthouse Rentals		54,000	58,587	59,500
Federal Payment in Lieu of Taxes		90,000	100,167	90,000
Unincorporated Places		248,900	276,346	181,885
Federal Funds: CDBG and Energy Grants			8,785	226,275
Miscellaneous Income			100,169	
Proceeds of Bonds and Long Term Notes		166,000	157,100	239,500
Revenue Sharing Funds Used	9085			
Surplus Used to Reduce Tax Rate	9099	550,000	550,000	647,700
Total Income From All Sources Except Taxation		6,418,600	6,731,516	7,644,395
* Amount Necessary To Be Raised by County Tax	4000	3,773,980	3,773,980	3,765,490
TOTAL REVENUES		10,192,580	10,505,496	11,409,885

\* Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Services, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention.

Chairman

Clerk

County Convention



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION



SUPPLEMENTAL

**Budget of** \_\_\_\_\_ **County**

COOS

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19 90 to December 31, 19 90

or

For the Fiscal Year from July 1, 19 \_\_\_\_ to June 30, 19 \_\_\_\_

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.



SUPPLEMENTAL BUDGET

SECTION I		APPROPRIATIONS PREVIOUS FISCAL YEAR	ACTUAL EXPENDITURES PREVIOUS FISCAL YEAR	1990 APPROPRIATIONS ENSUING FISCAL YEAR
PURPOSE OF APPROPRIATION	Acct. Nos			
Current Maintenance:				
General Government:				
Administration — Commissioner's Office	4100			
Administration — Treasurer	4101			
Administration — Auditors	4102			
County Attorney	4110			
Register of Deeds	4120			
Register of Probate	4130			
Sheriff	4140			
Medical Referee	4150			
Maintenance of Court House (1st Loc.)	4160			
Maintenance of Court House (2nd Loc.)	4170			
Superior Court (1st Loc.)	4180			
Superior Court (2nd Loc.)	4181			
Public Welfare	4190			100,000
County Nursing Home: Berlin Facility				138,000
Administration	5100			
Property and Related Expense	5110			
Dietary	5130			
Nursing	5140			
Plant Operation	5150			
Laundry and Linen	5160			
Housekeeping	5170			
Physicians and Pharmacy	5180			
Special Services	5190			
County Jail:				
Jail Expense	6100			14,200
County Farm:				
Farm Expense	7100			
Cooperative Extension Service:				
Expense	8360			
Debt Service				
Interest:				
On Tax Anticipation Notes	9100			
On Long Term Notes	9110			
On Bonded Debt	9120			
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160			
Bonded Debt	9170			
Capital Outlay, New Construction and Equipment:				
Nursing Hospital - W. Stew. Facility				20,000
Corrections				5,000
County Farm				10,000
County Convention Expense	9370			
Unincorporated Places				132,140
Contingency Fund	9900			
<b>TOTAL APPROPRIATIONS</b>				<b>419,340</b>

1990

SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE ENSUING FISCAL YEAR
Current Income:	Acct. Nos			
Superior Court — Fines and Forfeited Bail	4010			
Register of Deeds — Fees	4011			
Sheriff's Writ Fees	4012			
County Nursing Home:				
Patient Income (Nos. 5020, 1, 2, 3)				
Miscellaneous Income (Nos. 5025, 6)				
County Jail:				
Jail	6040			
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)				
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)				
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Area Communication Service	9080			
Other:				
State of N. H. Abandoned Accounts				21,000
Unincorporated Places				132,140
Proceeds of Bonds and Long Term Notes				35,000
Revenue Sharing Funds Used	9085			
Surplus Used to Reduce Tax Rate	9099			131,200
Total Income From All Sources Except Taxation				
* Amount Necessary To Be Raised by County Tax	4000			100,000
<b>TOTAL REVENUES</b>				<b>419,340</b>

\* Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Services, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget as voted by the County Convention

Chairman Bealton M. M. M.

Clerk Josephine M. Mayhew

County Convention 08/23/90





CONSOLIDATED BALANCE SHEET  
December 31, 1990

ASSETS:

Cash	\$ 1,200,623
Accounts Receivable - County	66,309
Accounts Receivable - W. S. Nursing Hospital	285,221
Accounts Receivable - Berlin Nursing Home	308,862
Accounts Receivable - Farm	24,210
Accounts Receivable - Unincorporated Places	14
Interfund Rec. - W. S. Nursing Hospital	8,930
Interfund Rec. - Farm	336
Interfund Rec. - County	2,804
Taxes Receivable - County	94,471
Taxes Receivable - Unincorporated Places	72,813
Intergov't Receivable - County	25,051
Prepaid Expense - County	14,647
Amount to be Provided for Long Term Debt	<u>1,531,825</u>
TOTAL ASSETS	\$ 3,636,116

LIABILITIES:

Accounts Payable - County	\$ 283,093
Accounts Payable - W. S. Nursing Hospital	111,419
Accounts Payable - Berlin Nursing Home	70,148
Accounts Payable - Farm	9,460
Accounts Payable - Unincorporated Places	5,836
Interfund Payable - County	8,403
Interfund Payable - W. S. Nursing Hospital	336
Interfund Payable - Farm	527
Interfund Payable - Berlin Nursing Home	1,077
Intergov't Payable - County	190,000
Accrued Expense - Berlin Nursing Home	16,413
Accrued Expense - W. S. Nursing Hospital	8,782
Accrued Expense - County	(742)
Accrued Expense - Farm	326
Payroll Deductions - W. S. Nursing Hospital	7,549
Payroll Deductions - Berlin Nursing Home	6,754
Payroll Deductions - County	1,371
Payroll Deductions - Farm	162
Payroll Deductions - Unincorporated Places	28
Long Term Notes Payable	441,825
Bonds Payable	<u>1,090,000</u>
TOTAL LIABILITIES	\$ 2,252,767

FUND EQUITY:

Reserve for Special Appropriations:

Corrections Projects	5,000
W. S. Nursing Hospital Projects	74,434
Farm Projects	1,074
Lancaster Courthouse Projects	10,000
Unincorporated Places	153,120

Reserve for Special Purpose:

Designated for Placement Prevention	39,890
Gayle Carr Memorial Funds	8,925

Unreserved:

Designated for Sick Pay	382,663
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Undesignated/Unreserved:

Fund Balance: County	707,916
Fund Balance: Unincorporated Places	<u>327</u>

TOTAL FUND EQUITY \$ 1,383,349

TOTAL LIABILITIES AND FUND EQUITY \$ 3,636,116

STATEMENT OF BONDED DEBT  
December 31, 1990

Nursing Home - Berlin	
Original Amount	\$1,000,000
7.2% Interest Rate	

Nursing Home - Berlin	
Original Amount	\$600,000
8.5% Interest	

PAYMENTS DUE:

1991	55,000	30,000
1992	55,000	30,000
1993	55,000	30,000
1994	55,000	30,000
1995	00	30,000
BALANCE DUE:	\$ 220,000	\$ 150,000

Nursing Hospital - West Stewartstown	
Jail/House of Correction	
Original Amount	\$ 895,000
8.0% Interest	

1991	45,000
1992	45,000
1993	45,000
1994	45,000
1995	45,000
1996	45,000
1997	45,000
1998	45,000
1999	45,000
2000 - 2006	315,000
BALANCE DUE:	\$ 720,000

# STATEMENT OF LONG TERM NOTES

A. Capital Outlay - County		
Original Amount	\$144,275	
6.5% Interest Rate		
Payment Due:		
1991		60,275
B. Capital Outlay - County		
Original Amount	\$157,100	
6.5% Interest Rate		
Payments Due:		
1991		50,000
1992		59,450
C. Capital Outlay - County		
Original Amount	\$272,100	
7.0% Interest Rate		
Payments Due:		
1991		54,400
1992		54,400
1993		54,400
1994		54,400
1995		54,500

Paul E. Fortier  
Treasurer



SCHEDULE OF COUNTY PROPERTY  
Appraisal - December 31, 1990

Description	Estimated Sound Value
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WEST STEWARTSTOWN

Nursing Hospital	\$ 3,007,914
Jail and House of Correction	1,259,550
Hay and Cow Barn	438,480
Piggery	45,360
Frame Garage	36,000
Machinery Shed	13,535
Superintendent's House	102,060
Land	100,000

LANCASTER

Courthouse	935,604
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BERLIN

Nursing Home	4,228,084
Courthouse	759,780

Total	\$10,926,440
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COOS COUNTY  
1990 County Tax Apportionment  
County Tax: \$3,865,490

	Proportion of Tax	Amount of Tax
Berlin	.237594	918,418
Carroll	.064908	250,901
Clarksville	.013161	50,874
Colebrook	.056302	217,635
Columbia	.018802	72,679
Dalton	.023964	92,633
Dummer	.013652	52,772
Errol	.024021	92,853
Gorham	.103284	399,243
Jefferson	.035884	138,709
Lancaster	.089114	344,469
Milan	.034386	132,919
Northumberland	.060651	234,446
Pittsburg	.043191	166,954
Randolph	.019848	76,722
Shelburne	.021378	82,636
Stark	.015722	60,773
Stewartstown	.019797	76,525
Stratford	.013390	51,759
Whitefield	.065791	254,314
Unincorporated Places	.025160	97,256
	-----	-----
Sub-Total	1.000000	3,865,490
Atkinson-Gilmanton Grant	.000220	850
Bean's Grant	.000005	19
Bean's Purchase	.005327	20,591
Cambridge	.001192	4,608
Chandler's Purchase	.000001	4
Crawford's Purchase	.000491	1,898
Cutt's Grant	.000007	27
Dix Grant	.000296	1,144
Dixville	.004172	16,127
Erving's Grant	.000043	166
Green's Grant	.000587	2,269
Hadley's Purchase	.000004	15
Kilkenny	.000015	58
Low and Burbank Grant	.000015	58
Martin's Location	.000266	1,028
Millsfield	.001256	4,855
Odell	.001351	5,222
Pinkham's Grant	.001496	5,783
Sargent's Purchase	.001902	7,352
Second College Grant	.000547	2,114
Success	.001567	6,057
Thompson/Meserve Purchase	.002090	8,079
Wentworth Location	.002310	8,699
	-----	-----
Totals	.025160	97,023

## REPORT OF THE SUPERINTENDENT

This is my seventh Superintendent's report. I have reviewed the previous six and it is interesting to note the issues of concern change very little from year to year. The Nursing Hospital continues to have an occupancy rate problem. We seem to fill the beds and feel comfortable about our revenue forecasts only to see a downturn in census. We continue to seek solutions to our census problem but the ever changing federal and state regulations have a profound effect on our decisions. We have completed the installation of a new elevator and our visitors and residents are very pleased with this major capital improvement. I am especially pleased with the results of our state survey in 1990. Mrs. Murray, our Administrator, and all of the employees deserve special recognition for an excellent survey report from the State surveyors. This only confirms what we all know; that the Coos County Nursing Hospital in West Stewartstown provides the best in care for its residents.

In the Corrections Department the new Director, Mr. Norman Brown, came on board to replace Mr. Hemon who took a much deserved retirement. I am pleased to report that Mr. Brown has proven to be an excellent administrator and has been very well received by staff, the Courts and law enforcement community. We are pleased that our Corrections facility continues to provide a high level of service to the community and to the inmates in our custody. Nineteen ninety saw some major swings in census but at years end we were not facing a space problem and for the immediate future our physical facility appears to be adequate. We are planning new work opportunities for our inmates in 1991.

The farm faces the same revenue problem as our neighboring farms. Nineteen ninety-one looks like a bleak year for dairy farmers throughout the country. Our milk price fluctuated from \$17.72 in January of last year to \$12.72 in December. No business can deal successfully with a drop of 28% in income during a 12-month period and we expect the price of milk to drop again in 1991. We will continue to monitor the viability of the farm but expect that it will continue to be a vital part of the County's operation due to the valuable contribution it makes to the other entities in the West Stewartstown operation. It is ironic that after years of concentrating on improving our milking herd's genetic capability and feeding programs which resulted in a herd average of 19,500 pounds plus, the highest on record for this farm, we now find the price for our product going down. Coos County, like farms everywhere are paying the price for too much efficiency.

One of my most interesting jobs over the last four years has been in developing a program for the management of the County's unincorporated places. I have done this with the cooperation of Suzanne Collins, Comptroller and Blandine Shallow, Municipal Services Clerk. We are now the local government for these 23 places and administer 17 individual budgets and financial systems.

The County oversees all of the services required in these unique geographic areas and assumes all of the functions normally associated with the management of our County's organized towns and City. This process has required a great deal of support from citizens throughout the County and the confidence of the County Commissioners and our Delegation members. We believe the systems that we have in place will serve the citizens of these places for years to come.

The management of the complex government of our county is one of the most rewarding jobs anyone can have. One of the greatest pleasures is to be able to work with the County's dedicated administrative staff and the employees of all of the entities in the County. They are really special people providing necessary services to real people in need. The County Commissioners and Delegation members have continued their full support and confidence and I thank them for that. Nineteen ninety-one will be a year of challenge for all levels of government in New Hampshire and we will be prepared to do our share in dealing with the demands of increasing costs and reduced revenues.

Frederick W. King  
Superintendent



## REPORT OF THE DEPARTMENT OF CORRECTIONS

The 1990 census (daily population) was higher than any previous year with an average daily census of 31 inmates. This is further defined as an average daily census of 21 inmates in the House of Correction and 10 inmates in the Jail. Since May of 1990 our admissions or new entries have been monitored and indicate 73 new admissions in the House of Correction and 125 new admissions in the Jail.

We have had the opportunity to add new programs for the inmates in 1990, which have proven even in the short term to be very effective in managing our population. Programs such as bible study, individual counseling and the work step system, have been beneficial.

Our commitment to work programs for the inmates showing some interesting results. Inmates are tasked with working either in-house at the corrections facility, housekeeping, laundry and the kitchen at the nursing home or working with our outside Supervisor Dick Davidson or at the barn. We recorded 20,946 hours of work by inmates since April 1990 at an average cost of 15-cents per hour.

Inmates that work (house of correction) are paid \$5.00 per week, which is placed in their inmate account for their use. The money may be used for purchases in the canteen, sent home for support or taken with the inmate upon release. Our canteen has been operating since April 1990 and is doing quite well. Inmates may buy items weekly such as soft drinks, writing material, stamps, personal hygiene items, etc. The canteen offers these items at suggested manufacturers retail price. The profits from the canteen are placed in an inmate trust fund to purchase the more expensive rehabilitative items, such as weight lifting equipment, ping-pong tables, etc. Currently the canteen has paid for about \$3,500 worth of inventory and has placed over \$1,000 in the inmate trust fund.

We also have had an inmate phone system installed. Each cell block has a phone which the inmates may use at any time (due to work programs, house of correction inmates are restricted until 3 P. M.) The phone and phone lines are owned and operated by A T & T and New England Telephone Company at no cost to the county. This system has generated some revenue to date and is expected to generate between \$2,500 and \$3,000 annually.

Inmates held in Jail since May 1990:

	Total Inmates	Total Days Served
Felonies	25	787
Misdemeanors	83	1,118
Motor Vehicle	15	157
Total	123	2,062

Inmates held in the House of Corrections since May 1990:

	Total Inmates	Total Days Served
Felonies	15	3,317
Misdemeanors	63	3,450
Motor Vehicle	19	586
Total	97	7,353

Female inmates held at Grafton County in 1990:

	Total Inmates	Total Days Served
Jail	9	72
House of Corrections	6	238
Total	15	310

Juveniles held since May 1990: 1                      No. of days: 3

Total of all inmates held since May 1990: 236

Total of all days served since May 1990: 9,728

Respectfully submitted,

Norman A. Brown  
Director

REPORT OF THE ADMINISTRATOR  
COOS COUNTY NURSING HOME  
1990

The year 1990 was another very active year for the Coos Country Nursing Home. Two issues were overriding: changing Federal rules and regulations - the Omnibus Budget Reconciliation Act of 1987 (OBRA '87), and computers.

In the Nursing Home industry, 1990 will be remembered as the year that Federal OBRA rules and regulations went into effect. OBRA stands for the Omnibus Reconciliation Act of 1987, but one often heard that OBRA really meant "Opportunity for Bureaucrats to Run Amuck." No other piece of legislation has had such a massive impact on the nursing home industry. Key elements of OBRA called for a comprehensive quality assurance program; the certification of all nurse's aides, with the establishment of a formal training and testing process. It also mandated the implementation of a resident assessment instrument (RAI), which is a five page document taking approximately two to three hours to complete. OBRA further mandated a dental program; a systematic review of all psychotropic drugs in use in the nursing home, and reduction and limitation of restraints. Through the heroic efforts of the nursing and inservice departments the rules and regulations are being implemented. The process of change began in 1990 and will continue for a number of years.

The second overriding issue of 1990 was computers.

Our business office was updated with the installation of a Unisys computer system. Our new system is similar to and compatible with the system that was installed in the West Stewartstown facility in 1989. The change over was a grueling process, as the old Televideo equipment, seemed to know it was going to be replaced, and several months prior to being ready for change over, it began breaking down on a regular basis. Each time it malfunctioned it became harder and harder to fix. And each time information would be lost, and would have to be reentered. If it wasn't for the hard work of Roger Roy, Louise Holt, and Debbie Laflamme it would not have been possible. They worked many a weekend and nights to get the work accomplished--to pay the bills, and issue weekly pay checks. I recognize and wish to thank them--they did a great job.

By fall, our new computer system was fully operational, and it has proved to be so much more efficient. It has streamlined payroll, resident fund accounting, and payables.

Using a software system called Gerimenu, the Dietary Department began computerization. Data continues to be loaded, and it should be fully operational in 1991. Our consulting dietician and food service manager are pleased.

One cross over item, OBRA and computers: during 1990, nursing began looking at computer software packages in order to meet the federal mandate that nursing assessments and care plans be computerized by the spring of 1992. A decision will be made in 1991.

Other items of note for 1990:

Union negotiations were lengthy in 1990, and the contract was not completed until the fall. We look for a much shorter process this year.

The Nursing Home experienced a high number of hospital leave days - equivalent to having 1.425 beds empty for the entire year.

At residents' request, a chapel was established, many items were donated. A well deserved thank you goes to a lot of people.

The competition for licensed staff was significant throughout the year.

On the financial side - the most significant increase was again in health insurance premium, though we continue to look for ways to cut our electricity costs.

On a lighter note: permanent fishing licenses were received for ten interested residents, and the residents had their own tomato garden - it was nothing elaborate, but they enjoyed the fruits of their labor.

A significant change in social services during 1990 was the development of a family support group for family members of our residents. They meet once a month, and use the North Country Alzheimer's organization as a support system. It's a very positive step.

Last, but certainly not least, Sue Aristegui, of the Activities Department, was named employee of the year. She has done an outstanding job with our residents.

As in years past, I wish to thank the Superintendent, the Comptroller, the Commissioners, and the County Delegation for their continuing support.

Paul V. Kaminski  
Administrator



ADMINISTRATOR'S REPORT  
COOS COUNTY NURSING HOSPITAL  
West Stewartstown

Coos County Nursing Hospital has had a very busy year as the final touches have been added to our remodeling program. The construction of our new elevator began in August; this long awaited addition to our facility will greatly help to improve the quality of life of our residents. Many of them who needed assistance to travel throughout the building will now be able to exercise their independence by using the automatic elevator. The construction will also give the nurses stations on the Second and Third floors some additional space for conference rooms and much needed locker space.

Our overall resident census for the year was 91%. This percentage translates into sixty (60) admissions and sixty-four (64) discharges. Coos County residents can easily be assured of nursing home placement when the need arises. We are very happy to report that many residents who initially come to our facility awaiting bed placement in another facility, refuse to leave when a bed is available elsewhere. They love the home-like atmosphere we provide.

The State Nursing Home Surveyors again praised the wonderful care given at the Nursing Hospital. As a result of this survey, our old dumbwaiter had to be retired after fifty (50) years of service - it just did not measure up to today's standards! All of our staff positions are full in every department and we have experienced a low staff turn over rate of approximately 16%.

The residents have been very involved with a multitude of activities this past year. Patriotism has been a very important theme and many of our residents have been corresponding with our forces in the Persian Gulf. A flag donated by one of our residents was dedicated in a special ceremony by officers of the American Legion. We have also received much support from volunteer groups which has been most appreciated by the residents and staff.

Coos County Nursing Hospital's commitment to the highest quality of care for our elderly residents is a reality due to the continued support of the Superintendent, the Comptroller, the Commissioners, the County Delegation, and the citizens of Coos County.

Respectfully submitted,

Patricia A. Murray, BSN, NHA  
Administrator

1990 REPORT OF THE COUNTY ATTORNEY

To the Commissioners of Coos County:

The following is my report of cases disposed of in 1990 -

FELONIES: Pleas - 55; Nol Prossed - 4; Incompetent to Stand Trial - 2; Jury Trials: Guilty - 6; Not Guilty - 2; Sentences: State Prison - 34; House of Correction - 21; Dismissed - 3. **Total Cases Disposed - 72.**

MISDEMEANORS Pleas - 72; Nol Prossed - 7; Remanded - 29; Dismissed - 5; Jury Trials: Guilty - 4; Not Guilty - 1; Non-Jury Trials: Guilty - 5; Not Guilty - 2; House of Corrections Sentences - 58. **Total Cases Disposed - 125.**

AND  
VIOLATIONS:

MISCELLANEOUS: Non-support - 28; Contempt/Violation of Probation - 11; Committed: State Prison - 1; House of Correction - 3; Annulment of Record - 12; Petition to Modify - 17; Habeas Corpus - 2. **Total Cases Disposed - 64.**

**GRAND TOTAL CASES DISPOSED - 267.**

In addition, the Grand Jury met every 60 days, including at least one 2-day session, more hearings and more complicated hearings were held on Motions, including Motions to Discover, to Suppress, to Quash, to Dismiss, to Sever, as well as pre-trial conferences in all criminal cases. Assisted and advised most Law Enforcement Agencies and County Officials. Reviewed all unattended deaths, conferred with Medical Examiners and requested autopsies as required.

On behalf of all citizens, I wish to thank all Law Enforcement Agencies, the State Police Crime Lab and the Medical Examiners.

Respectfully submitted,

Pierre J. Morin  
Coos County Attorney

# Mason, Rich & Professional Association

ACCOUNTANTS & AUDITORS

DONALD F. MASON, P.A.  
JON R. LANG, C.P.A.  
THOMAS L. MARSH, C.P.A.

MICHAEL G. LULL, C.P.A.  
RALPH P. SCHMITT, C.P.A.  
JOHN E. LYFORD, C.P.A.  
LINDA A. JOHNSON, C.P.A.  
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## INDEPENDENT AUDITOR'S REPORT

March 9, 1990

Board of County Commissioners  
County of Coos, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Coos, New Hampshire as of and for the year ended December 31, 1989 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the County of Coos, New Hampshire as of December 31, 1989 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

*Mason & Rich, P.A.*

MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



BUDGET  
OF  
COOS COUNTY, NEW HAMPSHIRE

JANUARY 1, 1990 TO DECEMBER 31, 1990

Norman S. Brungot, Chairman

Thomas R. Corrigan

A. M. Sue Trottier

BOARD OF COUNTY COMMISSIONERS

1991  
COOS COUNTY BUDGET PROPOSAL  
COMPARED TO 1990 BUDGET  
&  
ACTUAL EXPENDITURES 12/31/90  
=====

ACCOUNT TITLE -----	1990 BUDGET -----	EXPENDED TO 12/31 -----	PROPOSED 1991 BUDGET -----
ADMINISTRATION			
1. Commissioners Salaries	13,950	13,950	13,950
2. Administration Expense	60,690	62,151	62,690
3. Treasurer's Salary	2,250	2,250	2,250
4. Treasurer's Expense	2,665	1,586	2,515
5. County Auditors	4,500	4,497	5,000
6. County Report	3,500	2,920	3,500
REGISTER OF DEEDS			
7. Register's Salary	20,700	20,700	20,700
8. Register's Expense	63,335	55,898	61,050
COURTHOUSE EXPENSE			
9. Berlin Courthouse	41,185	38,800	42,745
10. Lancaster Courthouse	45,080	37,953	16,510
CRIMINAL JUSTICE PROGRAMS			
11. Sheriff's Department	149,150	127,341	147,750
12. County Attorney	56,020	58,662	60,725
13. Medical Referees	12,500	11,401	12,000
14. Corrections Department	752,910	731,706	778,360
ENTERPRISE FUNDS			
15. W. S. Nursing Hospital	3,104,880	2,969,982	3,306,505
16. Berlin Nursing Home	3,111,235	2,983,292	3,312,055
17. County Farm	243,180	258,671	252,560
18. Land Management	8,000	9,738	8,250
EXTENSION/SOIL CONSERVATION			
19. Extension Service	101,795	93,795	106,960
20. Soil Conservation Dist.	14,965	14,621	16,430
DEBT SERVICE			
21. Principal - Notes	130,000	130,000	166,200
22. Principal - Bonds	130,000	130,000	130,000
23. Int. - Short Term Notes	187,000	184,656	195,000
SOCIAL SERVICE AGENCIES			
24. Senior Meals	13,000	13,000	13,000
25. R.S.V.P.	11,000	11,000	11,500
26. Family Planning	9,000	9,000	9,000
27. Food Pantry - OUTREACH	3,500	3,500	3,500
28. Response Program	3,000	3,000	3,000
29. Alzheimer's Project	4,500	4,500	4,500

ACCOUNT TITLE -----	1990 BUDGET -----	EXPENDED TO 12/31 -----	PROPOSED 1991 BUDGET -----
UNINCORPORATED PLACES			
30. Special Services	314,025	120,131	305,605
COUNTY DELEGATION			
31. Delegation Expense	4,500	3,506	4,500
SUBTOTALS	8,622,015	8,112,207	9,078,310
CAPITAL OUTLAY			
1. W. S. Nursing Hospital	197,000	155,248	25,000
2. Berlin Nursing Home	47,500	45,034	48,500
3. County Farm	40,000	38,926	24,300
4. Register of Deeds	50,000	49,687	0
5. Corrections Dept.	5,000	0	5,000
SUBTOTALS	339,500	288,895	102,800
STATE ASSISTANCE PROGRAMS			
1. Human Services Admin.	15,935	13,911	17,335
2. Categorical Programs	2,240,000	2,211,912	2,632,000
3. Child/Youth Services	340,000	263,116	310,000
4. Placement Prevention	45,500	6,511	45,500
SUBTOTALS	2,641,435	2,495,450	3,004,835
FEDERAL FUNDS			
1. Energy Funds-Lancaster	4,275	4,250	0
2. Energy Funds- Berlin	12,000	12,000	0
3. CDBG - Water System	210,000	0	0
SUBTOTALS	226,275	16,250	0
1991 NEGOTIATED WAGES/BENEFITS			0
BUDGET TOTALS	11,829,225	10,912,802	12,185,945
=====	=====	=====	=====

1991  
COOS COUNTY BUDGET PROPOSAL  
COMPARED TO 1990 BUDGET  
&  
ACTUAL REVENUES 12/31/90  
=====

ACCOUNT TITLE -----	1990 BUDGET -----	RECEIVED TO 12/31 -----	PROPOSED 1991 BUDGET -----
TAXES AND SERVICES REVENUES			
1. County Taxes	3,865,490	3,865,064	4,007,065
a. County Programs	*1,224,055	0	*1,002,230
b. State Programs	**2,641,435	0	**3,004,835
2. Superior Court Security	27,000	18,431	19,500
3. Register of Deeds Fees	105,000	114,415	110,000
4. N.C. Drug Enforcement	25,825	26,080	25,000
COURTHOUSES			
5. Rentals	59,500	64,245	45,000
CORRECTIONS REVENUE			
6. Corrections Income	0	1,169	0
ENTERPRISE FUNDS			
7. W. S. Nursing Hospital	2,752,850	2,883,004	3,325,400
8. Berlin Nursing Home	2,814,360	2,866,741	3,321,075
9. County Farm	249,000	251,743	229,000
INVESTMENT			
10. Interest - C. D.'s	150,000	179,926	155,000
11. Interest - W. C. Fund	30,000	50,090	35,000
12. Proceeds - Notes	274,500	272,100	102,800
13. Interest - Late Taxes	0	3,657	0
UNINCORPORATED PLACES			
14. Motor Vehicle Taxes	18,000	21,829	20,000
15. N. H. Shared Revenues	7,000	6,934	7,000
16. Resident Taxes	1,200	1,291	1,200
17. Planning Board Fees	1,000	35	500
18. U. P. School Tax	81,200	76,376	119,700
19. U. P. Municipal Tax	55,535	46,490	57,205
20. U. P. Int., Fees, Costs	0	2,443	0
21. Land Use Penalty	1,500	1,278	0
22. Nat'l Forest Res. Fund	148,590	49,587	100,000
OTHER			
23. Insurance Premium Ret.	0	129	0
24. Miscellaneous Income	21,000	24,412	0
25. Federal Lands - PILT	90,000	100,241	100,000
26. State Lands - PILT	0	14,451	10,000
27. Surplus	778,900	778,900	350,000



ACCOUNT TITLE -----	1990 BUDGET -----	RECEIVED TO 12/31 -----	PROPOSED 1991 BUDGET -----
STATE ASSISTANCE PROGRAM			
28. Placement Prevention	45,500	44,334	45,500
SPECIAL REVENUES			
29. Energy Funds - Lancaster	4,275	4,250	0
30. Energy Funds - Berlin	12,000	12,000	0
31. CDBG - Water System	210,000	0	0
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BUDGET TOTALS	11,829,225	11,781,646	12,185,945
=====	=====	=====	=====

COOS COUNTY  
1991 BUDGET PROPOSAL

W. S. Nursing Hospital  
Administration

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
01-05100-0100	SUPERINTENDENT'S SALARY	42,000.00	41,528.27	42,000.00
01-05100-0200	ADMINISTRATOR'S SALARY	41,500.00	39,129.84	39,500.00
01-05100-0300	OFFICE STAFF SALARIES	14,000.00	23,884.07	14,600.00
01-05100-0400	ACCOUNTING STAFF SALARIES	52,200.00	49,616.71	52,000.00
01-05100-0900	LONGEVITY PAY	2,300.00	2,200.00	2,500.00
01-05100-1000	SOCIAL SECURITY (FICA)	11,800.00	11,803.63	11,700.00
01-05100-1100	LIFE INSURANCE	400.00	291.17	350.00
01-05100-1200	HEALTH INSURANCE	14,500.00	12,149.24	13,500.00
01-05100-1300	RETIREMENT	3,875.00	3,866.53	7,700.00
01-05100-1400	WORKMEN'S COMPENSATION	3,400.00	792.61	3,800.00
01-05100-1500	UNEMPLOYMENT INSURANCE	840.00	73.48	720.00
01-05100-1700	EDUCATION AND CONFERENCE	4,000.00	2,266.70	4,000.00
01-05100-1800	EMPLOYEE PHYSICALS	1,000.00	409.72	50.00
01-05100-1900	EMPLOYEE RECOGNITION	.00	.00	500.00
01-05100-2000	LEGAL SERVICES	4,000.00	1,200.75	3,500.00
01-05100-2100	AUDIT SERVICES	6,000.00	5,501.33	5,500.00
01-05100-2200	CERT. NEED BD. ASSESSMENT	1,000.00	1,055.00	1,250.00
01-05100-2300	CONSULTANT SERVICES	3,500.00	1,215.00	2,000.00
01-05100-3600	OFFICE SUPPLIES	7,500.00	12,574.59	12,000.00
01-05100-3700	DUES/LICENSES/SUBSCRIPTIONS	3,000.00	2,442.02	3,000.00
01-05100-3800	POSTAGE	3,800.00	4,233.04	4,500.00
01-05100-3900	OTHERS SUPPLIES & EXPENSE	1,500.00	1,152.31	1,500.00
01-05100-6700	ADVERTISING	1,000.00	152.00	500.00
01-05100-6800	COMMUNICATIONS	18,500.00	19,512.50	21,500.00
01-05100-7000	TRAVEL	2,500.00	2,632.35	2,500.00
01-05100-7500	BAD DEBTS/ALLOW. & RECOVERY	1,000.00	2,971.47	1,500.00
01-05100-8200	EQUIPMENT REPAIRS	5,000.00	8,931.66	7,500.00
01-05100-9300	GENERAL LIABILITY INSURANCE	25,000.00	24,919.00	25,000.00
01-05100-9700	EQUIPMENT	16,000.00	16,595.50	5,000.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
01-05100-9900	RETIREE BENEFITS	3,600.00	4,028.94	5,000.00
DEPARTMENT TOTALS		294,715.00*	297,129.43*	294,670.00*

Property Expense

01-05110-9100	INTEREST ON LONG TERM NOTES	7,900.00	7,625.81	13,000.00
01-05110-9200	INTEREST - BONDED DEBT	39,185.00	39,316.94	36,800.00
01-05110-9800	DEPRECIATION EXPENSE	.00	.00	.00
DEPARTMENT TOTALS		47,085.00*	46,942.75*	49,800.00*

Dietary Department

01-05130-0100	FOOD SERVICE DIRECTOR	25,400.00	25,375.52	25,400.00
01-05130-0200	COOKS' SALARIES	66,300.00	58,919.11	66,000.00
01-05130-0300	DIETARY AIDES' SALARIES	164,750.00	153,543.41	160,000.00
01-05130-0400	DIETITICIAN'S SALARY	6,750.00	5,725.52	500.00
01-05130-0900	LONGEVITY PAY	4,400.00	4,500.00	4,900.00
01-05130-1000	SOCIAL SECURITY (FICA)	20,350.00	18,976.62	20,000.00
01-05130-1100	LIFE INSURANCE	260.00	291.10	320.00
01-05130-1200	HEALTH INSURANCE	22,400.00	28,859.59	37,000.00
01-05130-1300	RETIREMENT	6,600.00	4,555.33	12,500.00
01-05130-1400	WORKMEN'S COMPENSATION	17,000.00	13,062.47	19,900.00
01-05130-1500	UNEMPLOYMENT INSURANCE	2,700.00	219.75-	2,300.00
01-05130-1700	EDUCATION & CONFERENCE	600.00	.00	350.00
01-05130-1800	EMPLOYEE PHYSICALS	600.00	54.00	150.00
01-05130-2300	CONSULTANT SERVICES	7,200.00	6,748.91	8,600.00
01-05130-3900	DIETARY SUPPLIES & EXPENSES	20,150.00	18,895.36	21,000.00
01-05130-5000	FOOD	185,000.00	189,600.91	196,000.00
01-05130-7000	TRAVEL	50.00	206.09	200.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
01-05130-8200	EQUIPMENT REPAIRS	2,500.00	1,790.22	3,000.00
01-05130-9700	NEW EQUIPMENT	2,500.00	1,235.25	2,000.00
	DEPARTMENT TOTALS	555,510.00*	532,119.66*	580,120.00*
	<b>Nursing Department</b>			
01-05140-0100	DIRECTOR OF NURSING SALARY	35,750.00	33,457.84	34,500.00
01-05140-0200	REGISTERED NURSES' SALARIES	238,300.00	235,779.84	220,000.00
01-05140-0300	L. P. N. SALARIES	76,000.00	93,982.23	99,000.00
01-05140-0400	NURSES AIDES' SALARIES	708,250.00	676,644.08	712,000.00
01-05140-0900	LONGEVITY PAY	12,000.00	11,896.00	13,400.00
01-05140-1000	SOCIAL SECURITY (FICA)	81,500.00	80,459.09	82,100.00
01-05140-1100	LIFE INSURANCE	1,200.00	1,201.20	1,500.00
01-05140-1200	HEALTH INSURANCE	131,500.00	132,207.71	165,850.00
01-05140-1300	RETIREMENT	26,500.00	18,868.42	48,000.00
01-05140-1400	WORKMEN'S COMPENSATION	68,300.00	52,343.27	80,200.00
01-05140-1500	UNEMPLOYMENT INSURANCE	9,000.00	1,637.12	7,800.00
01-05140-1700	EDUCATION & CONFERENCES	2,500.00	1,526.00	2,500.00
01-05140-1800	EMPLOYEE PHYSICALS	1,000.00	698.00	850.00
01-05140-3900	OTHER SUPPLIES & EXPENSES	3,000.00	3,081.70	4,000.00
01-05140-7000	TRAVEL	400.00	529.92	1,000.00
01-05140-8200	EQUIPMENT REPAIRS	1,000.00	425.42	1,000.00
01-05140-8800	EQUIPMENT RENTAL	1,600.00	275.00	600.00
01-05140-9700	NEW EQUIPMENT	14,000.00	12,252.81	7,000.00
01-05140-9900	RETIREE BENEFITS	5,650.00	6,499.26	7,000.00
	DEPARTMENT TOTALS	1,417,450.00*	1,363,764.91*	1,488,300.00*



COOS COUNTY  
1991 BUDGET PROPOSAL

Medical Records

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
01-05141-0100	MEDICAL RECORDS SALARY	17,650.00	18,012.47	28,550.00
01-05141-0900	LONGEVITY PAY	600.00	600.00	700.00
01-05141-1000	SOCIAL SECURITY (FICA)	1,400.00	1,423.91	2,200.00
01-05141-1100	LIFE INSURANCE	20.00	21.40	50.00
01-05141-1300	RETIREMENT	450.00	433.58	925.00
01-05141-1400	WORKMEN'S COMPENSATION	70.00	260.42-	100.00
01-05141-1500	UNEMPLOYMENT INSURANCE	140.00	1.04-	240.00
01-05141-1700	EDUCATION & CONFERENCES	350.00	164.25	350.00
01-05141-3600	OFFICE SUPPLIES	500.00	385.09	1,000.00
01-05141-9700	NEW EQUIPMENT	2,000.00	2,120.00	.00
	DEPARTMENT TOTALS	23,180.00*	22,899.24*	34,115.00*

Inservice

01-05142-0100	INSERVICE SALARY	18,800.00	17,935.04	20,000.00
01-05142-1000	SOCIAL SECURITY (FICA)	1,400.00	1,371.93	1,500.00
01-05142-1400	WORKMEN'S COMPENSATION	1,440.00	733.54	1,600.00
01-05142-1500	UNEMPLOYMENT INSURANCE	280.00	158.06	200.00
01-05142-1700	EDUCATION & CONFERENCES	500.00	725.05	750.00
01-05142-1800	EMPLOYEE PHYSICALS	2,500.00	369.97	50.00
01-05142-1900	IN HOUSE EDUCATION	.00	.00	2,000.00
01-05142-3900	OTHER SUPPLIES & EXPENSES	800.00	288.10	500.00
01-05142-7000	TRAVEL	250.00	296.15	250.00
01-05142-8200	EQUIPMENT REPAIR	100.00	.00	100.00
01-05142-9700	NEW EQUIPMENT	2,500.00	2,117.95	.00
	DEPARTMENT TOTALS	28,570.00*	24,015.79*	26,950.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Plant Operations

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
01-05150-0100	PLANT MANAGER'S SALARY	26,500.00	27,692.30	26,500.00
01-05150-0200	MAINTENANCE SALARIES	29,900.00	25,757.46	37,500.00
01-05150-0900	LONGEVITY PAY	1,600.00	1,700.00	1,700.00
01-05150-1000	SOCIAL SECURITY (FICA)	5,050.00	4,211.25	5,050.00
01-05150-1100	LIFE INSURANCE	80.00	64.20	70.00
01-05150-1200	HEALTH INSURANCE	3,950.00	3,873.84	4,300.00
01-05150-1300	RETIREMENT	1,650.00	1,222.36	3,300.00
01-05150-1400	WORKMEN'S COMPENSATION	4,250.00	3,553.87	4,900.00
01-05150-1500	UNEMPLOYMENT INSURANCE	420.00	98.95	360.00
01-05150-1700	EDUCATION & CONFERENCES	200.00	184.20	200.00
01-05150-2900	OUTSIDE SERVICES	20,000.00	20,853.94	24,000.00
01-05150-6100	ELECTRICITY	45,000.00	46,567.48	49,500.00
01-05150-6200	PYROFAX GAS	7,500.00	8,780.20	9,000.00
01-05150-6300	WATER	2,500.00	492.00	500.00
01-05150-6400	SEWER	13,000.00	11,512.70	13,000.00
01-05150-6500	FUEL	30,000.00	33,736.11	37,500.00
01-05150-7900	VEHICLE SUPPLIES & EXPENSES	2,500.00	1,737.06	2,000.00
01-05150-8100	BUILDING REPAIRS	20,000.00	16,452.07	20,000.00
01-05150-8200	EQUIPMENT REPAIRS	1,000.00	1,267.71	1,000.00
01-05150-8400	SNOW REMOVAL	2,500.00	1,176.50	1,500.00
01-05150-9700	NEW EQUIPMENT	5,000.00	3,328.00	7,500.00
	DEPARTMENT TOTALS	222,600.00*	214,064.30*	249,380.00*

Laundry Department

01-05160-0100	LAUNDRY SUPERVISOR'S SALARY	10,850.00	10,796.80	10,850.00
01-05160-0200	LAUNDRY AIDES' SALARIES	54,000.00	54,343.86	61,300.00
01-05160-0900	LONGEVITY PAY	1,650.00	1,700.00	1,950.00
01-05160-1000	SOCIAL SECURITY (FICA)	5,100.00	5,113.33	5,700.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
01-05160-1100	LIFE INSURANCE	90.00	107.00	120.00
01-05160-1200	HEALTH INSURANCE	8,650.00	8,651.76	12,350.00
01-05160-1300	RETIREMENT	1,700.00	1,561.40	3,700.00
01-05160-1400	WORKMEN'S COMPENSATION	4,300.00	3,769.58	5,200.00
01-05160-1500	UNEMPLOYMENT INSURANCE	700.00	80.35-	600.00
01-05160-1700	EDUCATION & CONFERENCES	200.00	12.50	200.00
01-05160-1800	EMPLOYEE PHYSICALS	60.00	.00	100.00
01-05160-3700	LINENS	10,000.00	8,513.33	10,500.00
01-05160-3900	LAUNDRY SUPPLIES & EXPENSES	12,000.00	9,220.76	14,000.00
01-05160-8200	EQUIPMENT REPAIRS	4,500.00	1,245.61	4,500.00
01-05160-9700	NEW EQUIPMENT	2,000.00	556.90	3,000.00
01-05160-9900	RETIREE BENEFITS	10.00	7.42	10.00

DEPARTMENT TOTALS 115,810.00\* 105,519.90\* 134,080.00\*

Housekeeping Department

01-05170-0100	EXECUTIVE HOUSEKEEPING SALARY	10,850.00	10,796.80	10,850.00
01-05170-0200	PORTER SALARY	16,000.00	15,124.15	13,650.00
01-05170-0300	HOUSEKEEPING AIDES' SALARIES	111,100.00	99,001.10	105,500.00
01-05170-0900	LONGEVITY PAY	3,050.00	3,200.00	3,550.00
01-05170-1000	SOCIAL SECURITY (FICA)	10,750.00	9,801.62	10,300.00
01-05170-1100	LIFE INSURANCE	180.00	189.00	200.00
01-05170-1200	HEALTH INSURANCE	18,150.00	17,158.68	20,800.00
01-05170-1300	RETIREMENT	3,500.00	3,005.26	6,600.00
01-05170-1400	WORKMEN'S COMPENSATION	8,500.00	7,252.24	9,600.00
01-05170-1500	UNEMPLOYMENT INSURANCE	1,270.00	273.38-	1,000.00
01-05170-1700	EDUCATION & CONFERENCES	50.00	12.50	200.00
01-05170-1800	EMPLOYEE PHYSICALS	150.00	80.00	100.00
01-05170-3900	HOUSEKEEPING SUPPLIES & EXPENSES	11,000.00	11,225.34	14,000.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
01-05170-8200	EQUIPMENT REPAIRS	200.00	711.89	1,000.00
01-05170-9700	NEW EQUIPMENT	1,800.00	139.00	1,500.00
01-05170-9800	FURNISHINGS	2,500.00	1,466.15	4,500.00
	DEPARTMENT TOTALS	199,050.00*	178,890.35*	203,350.00*
	<b>Physicians and Pharmacy</b>			
01-05180-2200	PHYSICIAN SERVICES	4,500.00	2,400.00	5,000.00
01-05180-2300	PHARMACIST SERVICES	2,750.00	2,686.00	5,000.00
01-05180-2400	DENTIST SERVICES	1,000.00	.00	10,000.00
01-05180-3100	MEDICAL/SURGICAL SUPPLIES	36,000.00	40,959.21	40,000.00
01-05180-3300	PHARMACY (DRUGS)	5,000.00	3,666.16	5,000.00
	DEPARTMENT TOTALS	49,250.00*	49,711.37*	65,000.00*
	<b>Physical Therapy</b>			
01-05193-0100	PHYSICAL THERAPY SALARY	15,500.00	14,857.67	14,700.00
01-05193-0900	LONGEVITY PAY	900.00	1,000.00	900.00
01-05193-1000	SOCIAL SECURITY (FICA)	1,250.00	1,213.01	1,200.00
01-05193-1100	LIFE INSURANCE	20.00	19.70	25.00
01-05193-1200	HEALTH INSURANCE	3,450.00	2,959.36	2,850.00
01-05193-1300	RETIREMENT	400.00	369.80	750.00
01-05193-1400	WORKMEN'S COMPENSATION	1,060.00	164.78-	1,200.00
01-05193-1500	UNEMPLOYMENT INSURANCE	140.00	2.49-	120.00
01-05193-2300	CONSULTANT SERVICES	3,000.00	458.69	15,000.00
01-05193-3900	PHYSICAL THERAPY SUPPLIES & EXPENSES	500.00	261.44	500.00
	DEPARTMENT TOTALS	26,220.00*	20,972.40*	37,245.00*



COOS COUNTY  
1991 BUDGET PROPOSAL

Resident Services

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
01-05196-0100	RESIDENT SERVICE DIRECTOR'S SALARY	24,600.00	23,048.08	23,575.00
01-05196-0200	RESIDENT SERVICE AIDES' SALARIES	60,500.00	59,553.16	71,000.00
01-05196-0900	LONGEVITY PAY	900.00	1,000.00	900.00
01-05196-1000	SOCIAL SECURITY (FICA)	6,550.00	6,395.58	7,300.00
01-05196-1100	LIFE INSURANCE	140.00	134.30	170.00
01-05196-1200	HEALTH INSURANCE	11,500.00	13,096.05	16,200.00
01-05196-1300	RETIREMENT	2,150.00	1,524.88	4,400.00
01-05196-1400	WORKMEN'S COMPENSATION	5,050.00	2,862.00	6,700.00
01-05196-1500	UNEMPLOYMENT INSURANCE	750.00	269.60	800.00
01-05196-1700	EDUCATION & CONFERENCES	1,500.00	680.00	1,500.00
01-05196-1800	EMPLOYEE PHYSICALS	.00	.00	150.00
01-05196-2300	CONSULTANT SERVICES	3,000.00	1,045.00	1,500.00
01-05196-2900	CHAPLAIN SERVICES	1,500.00	860.00	1,000.00
01-05196-3600	BEAUTY SHOP SUPPLIES	500.00	261.90	500.00
01-05196-3900	OTHERS SUPPLIES & EXPENSES	4,000.00	2,291.73	4,000.00
01-05196-6700	ADVERTISING	200.00	11.80	100.00
01-05196-7000	TRAVEL	1,200.00	666.18	1,500.00
01-05196-8200	EQUIPMENT REPAIRS	200.00	51.85	200.00
01-05196-9700	NEW EQUIPMENT	1,200.00	200.00	2,000.00
DEPARTMENT TOTALS		125,440.00*	113,952.11*	143,495.00*
Specials				
01-09256-9701	AUTOMOBILE	12,000.00	7,630.00	.00
01-09256-9702	ELEVATOR	185,000.00	147,617.69	.00
01-09256-9703	TIME CLOCK	.00	.00	6,500.00
01-09256-9704	FOOD CART	.00	.00	6,000.00
01-09256-9705	REMODELING CAFETERIA	.00	.00	5,000.00
01-09256-9706	MDS COMPUTER/SOFTWARE	.00	.00	7,500.00
Department Totals		197,000.00*	155,247.69*	25,000.00*
Fund Totals		3,301,880.00*	3,125,229.90*	3,331,505.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Berlin Nursing Home  
Administration

ACT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-05600-0100	ADMINISTRATOR'S SALARY	42,500.00	42,766.80	44,000.00
02-05600-0200	OFFICE MANAGER'S SALARY	20,600.00	20,350.61	19,800.00
02-05600-0300	OFFICE STAFF SALARIES	39,700.00	45,899.89	46,575.00
02-05600-0900	LONGEVITY PAY	2,200.00	2,300.00	3,450.00
02-05600-1000	SOCIAL SECURITY (FICA)	8,000.00	8,455.63	8,700.00
02-05600-1100	LIFE INSURANCE	285.00	282.29	210.00
02-05600-1200	HEALTH INSURANCE	11,000.00	8,976.86	11,500.00
02-05600-1300	RETIREMENT	2,625.00	2,413.20	5,060.00
02-05600-1400	WORKMEN'S COMPENSATION	2,950.00	1,142.81	3,700.00
02-05600-1500	UNEMPLOYMENT INSURANCE	600.00	135.47	750.00
02-05600-1700	EDUCATION & CONFERENCES	2,000.00	1,050.00	2,000.00
02-05600-2000	LEGAL SERVICES	6,500.00	2,164.79	8,000.00
02-05600-2100	AUDIT SERVICES	6,000.00	5,501.34	6,000.00
02-05600-2200	CERT. NEED BD. ASSESSMENT	1,050.00	1,044.00	1,200.00
02-05600-2300	CONSULTANT SERVICES	5,000.00	7,479.65	3,000.00
02-05600-3500	DUES/LICENSES	4,000.00	2,190.00	4,000.00
02-05600-3600	OFFICE SUPPLIES	5,000.00	6,685.30	6,000.00
02-05600-3700	SUBSCRIPTIONS & PERIODICALS	1,000.00	707.04	1,000.00
02-05600-3800	POSTAGE	1,700.00	1,483.09	1,700.00
02-05600-3900	OTHER SUPPLIES & EXPENSE	1,000.00	1,246.00	800.00
02-05600-6700	ADVERTISING	1,800.00	1,228.21	1,500.00
02-05600-6800	TELEPHONE	10,000.00	10,165.65	10,500.00
02-05600-7000	TRAVEL	1,700.00	1,524.07	1,700.00
02-05600-8200	EQUIPMENT REPAIRS	5,000.00	6,810.82	5,000.00
02-05600-9300	GENERAL LIABILITY INSURANCE	29,000.00	27,558.00	29,000.00
02-05600-9700	NEW EQUIPMENT	600.00	.00	1,000.00
DEPARTMENT TOTALS		211,810.00*	209,561.52*	226,145.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Property Expense

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-05610-9100	INTEREST ON DEBT	35,100.00	35,100.00	28,590.00
02-05610-9200	INTEREST ON LONG TERM DEBT	6,250.00	5,989.46	11,650.00
02-05610-9800	DEPRECIATION EXPENSE	.00	.00	.00
DEPARTMENT TOTALS		41,350.00*	41,089.46*	40,240.00*

Dietary Department

02-05630-0100	FOOD SERVICE SUPERVISOR SALARY	28,550.00	28,371.60	29,450.00
02-05630-0200	COOKS' SALARIES	70,200.00	58,330.44	52,100.00
02-05630-0300	DIETARY AIDES' SALARIES	121,250.00	126,095.81	125,350.00
02-05630-0400	ASS'T FOOD SERVICE MANAGER	.00	9,893.83	18,150.00
02-05630-0900	LONGEVITY PAY	6,800.00	6,498.87	7,350.00
02-05630-1000	SOCIAL SECURITY (FICA)	17,250.00	17,593.32	16,650.00
02-05630-1100	LIFE INSURANCE	260.00	273.10	300.00
02-05630-1200	HEALTH INSURANCE	21,270.00	19,629.21	22,900.00
02-05630-1300	RETIREMENT	4,900.00	4,320.85	9,650.00
02-05630-1400	WORKER'S COMPENSATION	14,850.00	10,767.22	17,550.00
02-05630-1500	UNEMPLOYMENT INSURANCE	2,100.00	45.87	2,200.00
02-05630-1700	EDUCATION & CONFERENCES	1,100.00	230.00	1,000.00
02-05630-1800	EMPLOYEE PHYSICALS	500.00	.00	300.00
02-05630-2300	CONSULTANT SERVICES	6,600.00	5,180.00	6,600.00
02-05630-3900	DIETARY SUPPLIES & EXPENSE	17,400.00	15,253.17	17,500.00
02-05630-5000	FOOD	153,000.00	162,799.32	168,000.00
02-05630-6200	COOKING GAS	9,000.00	3,331.06	4,000.00
02-05630-7000	TRAVEL	320.00	238.71	400.00
02-05630-8200	EQUIPMENT REPAIRS	800.00	2,042.15	7,500.00
02-05630-9700	NEW EQUIPMENT	.00	.00	5,100.00
DEPARTMENT TOTALS		476,150.00*	470,894.53*	512,050.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

**Nursing Department**

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
02-05640-0100	DIRECTOR OF NURSING SALARY	32,500.00	33,049.91	33,800.00
02-05640-0200	R.N. SALARIES	280,500.00	247,346.71	260,500.00
02-05640-0300	L.P.N. SALARIES	167,900.00	181,995.11	194,400.00
02-05640-0400	NURSES AIDES SALARIES	684,750.00	675,255.49	725,000.00
02-05640-0900	LONGEVITY PAY	9,600.00	8,446.59	11,420.00
02-05640-1000	SOCIAL SECURITY (FICA)	89,475.00	87,676.42	93,750.00
02-05640-1100	LIFE INSURANCE	1,200.00	1,235.57	1,400.00
02-05640-1200	HEALTH INSURANCE	78,600.00	84,187.75	98,000.00
02-05640-1300	RETIREMENT	19,450.00	12,932.07	45,400.00
02-05640-1400	WORKER'S COMPENSATION	78,150.00	59,100.02	97,800.00
02-05640-1500	UNEMPLOYMENT INSURANCE	11,350.00	1,235.66	12,500.00
02-05640-1700	EDUCATION & CONFERENCES	1,100.00	1,149.45	2,000.00
02-05640-1800	EMPLOYEE PHYSICALS	1,000.00	.00	500.00
02-05640-2300	QUALITY ASSURANCE	.00	.00	17,500.00
02-05640-3100	M & S SUPPLIES	42,000.00	58,000.32	45,000.00
02-05640-3900	OTHER SUPPLIES & EXPENSES	11,000.00	1,793.47	11,000.00
02-05640-7000	TRAVEL	650.00	394.53	650.00
02-05640-8200	EQUIPMENT REPAIRS	2,100.00	2,105.69	2,100.00
02-05640-8800	EQUIPMENT RENTAL	1,000.00	528.00	1,000.00
02-05640-9700	NEW EQUIPMENT	1,200.00	2,604.93	3,600.00
DEPARTMENT TOTALS		1,513,525.00*	1,459,037.69*	1,657,320.00*

**Medical Records**

02-05641-0100	MEDICAL RECORDS SALARY	39,550.00	39,925.07	39,925.00
02-05641-1000	SOCIAL SECURITY (FICA)	3,000.00	3,055.10	3,050.00
02-05641-1100	LIFE INSURANCE	40.00	63.20	50.00
02-05641-1200	HEALTH INSURANCE	2,975.00	2,582.16	2,900.00
02-05641-1300	RETIREMENT	700.00	457.86	1,700.00



COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-05641-1400	WORKER'S COMPENSATION	200.00	573.57-	200.00
02-05641-1500	UNEMPLOYMENT INSURANCE	275.00	99.58	420.00
02-05641-1700	EDUCATION & CONFERENCES	200.00	.00	200.00
02-05641-2400	CONSULTANT SERVICES	650.00	168.00	650.00
02-05641-3600	MEDICAL RECORDS SUPPLIES	350.00	378.19	450.00
02-05641-8200	MEDICAL RECORDS EQUIPMENT REPAIRS	300.00	118.83	300.00

DEPARTMENT TOTALS 48,240.00\* 46,274.42\* 49,845.00\*

Inservice

02-05642-0100	INSERVICE SALARIES	27,050.00	29,581.78	29,400.00
02-05642-0900	LONGEVITY PAY	450.00	900.00	1,000.00
02-05642-1000	SOCIAL SECURITY (FICA)	2,100.00	2,332.11	2,325.00
02-05642-1100	LIFE INSURANCE	40.00	19.00	50.00
02-05642-1300	RETIREMENT	700.00	639.04	1,525.00
02-05642-1400	WORKER'S COMPENSATION	1,900.00	1,297.10	2,425.00
02-05642-1500	UNEMPLOYMENT INSURANCE	140.00	62.87-	140.00
02-05642-1700	IN HOUSE EDUCATION	2,500.00	3,202.26	4,000.00
02-05642-2300	CONSULTANT SERVICE	2,600.00	219.00	2,600.00
02-05642-3900	OTHER SUPPLIES & EXPENSE	1,100.00	1,023.12	1,100.00
02-05642-7000	TRAVEL	500.00	293.30	700.00
02-05642-8200	EQUIPMENT REPAIRS	300.00	.00	300.00
02-05642-9700	NEW EQUIPMENT	2,200.00	.00	1,500.00

DEPARTMENT TOTALS 41,580.00\* 39,443.84\* 47,065.00\*

Plant Operations

02-05650-0100	PLANT MANAGER'S SALARY	20,140.00	17,869.94	20,300.00
02-05650-0200	MAINTENANCE SALARIES	21,060.00	22,080.51	20,750.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-05650-0900	LONGEVITY PAY	600.00	600.00	700.00
02-05650-1000	SOCIAL SECURITY (FICA)	3,200.00	3,131.00	3,200.00
02-05650-1100	LIFE INSURANCE	60.00	64.20	70.00
02-05650-1200	HEALTH INSURANCE	6,400.00	6,069.36	7,000.00
02-05650-1300	RETIREMENT	975.00	872.21	1,950.00
02-05650-1400	WORKERS' COMPENSATION	2,800.00	1,961.84	3,350.00
02-05650-1500	UNEMPLOYMENT INSURANCE	330.00	4.74	350.00
02-05650-1700	EDUCATION & CONFERENCES	500.00	188.06	500.00
02-05650-1800	EMPLOYEE PHYSICALS	75.00	.00	75.00
02-05650-2900	OUTSIDE SERVICES	8,000.00	6,126.91	8,000.00
02-05650-3900	PLANT OPERATION SUPPLIES	5,000.00	3,476.96	5,000.00
02-05650-6100	ELECTRICITY	95,000.00	94,811.25	112,000.00
02-05650-6200	GAS FOR DRYERS	.00	1,811.69	.00
02-05650-6300	WATER	11,000.00	8,433.58	11,000.00
02-05650-6400	SEWER	14,000.00	12,747.08	14,000.00
02-05650-6500	FUEL	1,400.00	.00	1,400.00
02-05650-7000	TRAVEL	200.00	.00	200.00
02-05650-7900	VEHICLE SUPPLIES & EXPENSE	1,800.00	2,010.99	1,800.00
02-05650-8100	BUILDING REPAIRS	8,000.00	4,574.81	4,500.00
02-05650-8200	EQUIPMENT REPAIRS	7,500.00	7,515.68	7,000.00
02-05650-8400	SNOW REMOVAL	2,500.00	2,456.40	3,000.00
02-05650-9700	NEW EQUIPMENT	3,000.00	1,200.00	800.00
DEPARTMENT TOTALS		213,540.00*	198,007.21*	226,945.00*

Laundry Department

02-05660-0200	LAUNDRY AIDES' SALARIES	85,600.00	80,947.37	76,750.00
02-05660-0900	LONGEVITY PAY	2,700.00	1,705.64	1,800.00
02-05660-1000	SOCIAL SECURITY (FICA)	6,650.00	6,293.86	6,000.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
02-05660-1100	LIFE INSURANCE	100.00	83.70	115.00
02-05660-1200	HEALTH INSURANCE	3,875.00	5,240.94	5,175.00
02-05660-1300	RETIREMENT	1,610.00	1,099.56	3,000.00
02-05660-1400	WORKMEN'S COMPENSATION	5,600.00	4,565.72	6,275.00
02-05660-1500	UNEMPLOYMENT INSURANCE	1,050.00	45.54	1,075.00
02-05660-1700	EDUCATION & CONFERENCE	150.00	.00	150.00
02-05660-3700	LINEN	10,000.00	8,833.89	11,000.00
02-05660-3900	LAUNDRY SUPPLIES/EXPENSE	9,900.00	7,827.89	10,500.00
02-05660-6200	GAS-DRYERS, ETC.	25,000.00	16,317.01	22,000.00
02-05660-7000	TRAVEL	100.00	.00	100.00
02-05660-8200	EQUIPMENT REPAIRS	5,000.00	10,245.87	6,000.00
02-05660-9700	NEW EQUIPMENT	3,500.00	1,427.20	3,000.00
	DEPARTMENT TOTALS	160,835.00*	144,634.19*	152,940.00*
Housekeeping Department				
02-05670-0100	EXECUTIVE HOUSEKEEPER SALARY	21,625.00	20,917.60	20,675.00
02-05670-0200	PORTER SALARIES	68,500.00	70,162.47	67,300.00
02-05670-0300	HOUSEKEEPING AIDES SALARIES	78,750.00	78,260.61	79,600.00
02-05670-0900	LONGEVITY PAY	5,700.00	4,999.14	5,780.00
02-05670-1000	SOCIAL SECURITY (FICA)	13,300.00	13,336.83	13,275.00
02-05670-1100	LIFE INSURANCE	240.00	197.85	275.00
02-05670-1200	HEALTH INSURANCE	16,600.00	18,968.33	20,775.00
02-05670-1300	RETIREMENT	4,050.00	3,797.05	8,100.00
02-05670-1400	WORKMEN'S COMPENSATION	11,800.00	7,302.88	13,825.00
02-05670-1500	UNEMPLOYMENT INSURANCE	1,775.00	273.12	1,775.00
02-05670-1700	EDUCATION & CONFERENCES	500.00	25.00	500.00
02-05670-1800	EMPLOYEE PHYSICALS	200.00	.00	200.00
02-05670-3900	HOUSEKEEPING SUPPLIES & EXPENSES	12,700.00	10,361.80	13,000.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
02-05670-7000	TRAVEL	100.00	.00	100.00
02-05670-8200	EQUIPMENT REPAIRS	700.00	88.09	700.00
02-05670-9700	NEW EQUIPMENT	1,600.00	.00	1,600.00
	DEPARTMENT TOTALS	238,140.00*	228,690.77*	247,480.00*
	Physicians and Pharmacy			
02-05680-2200	PHYSICIAN SERVICES	1,500.00	50.00	2,700.00
02-05680-2300	PHARMACY CONSULTANT	5,000.00	1,875.00	4,000.00
02-05680-2400	MEDICAL DIRECTOR	3,000.00	2,500.00	3,000.00
02-05680-2500	DENTIST SERVICES	1,000.00	1,660.00	9,500.00
	DEPARTMENT TOTALS	10,500.00*	6,085.00*	19,200.00*
	Activities			
02-05691-0100	ACTIVITY DIRECTOR'S SALARY	19,760.00	16,994.41	18,000.00
02-05691-0200	ACTIVITY AIDES' SALARY	29,860.00	29,672.19	32,150.00
02-05691-0900	LONGEVITY PAY	300.00	600.00	800.00
02-05691-1000	SOCIAL SECURITY (FICA)	3,820.00	3,615.37	3,900.00
02-05691-1100	LIFE INSURANCE	40.00	64.20	70.00
02-05691-1200	HEALTH INSURANCE	5,250.00	4,777.68	1,500.00
02-05691-1300	RETIREMENT	855.00	1,101.04	2,550.00
02-05691-1400	WORKMEN'S COMPENSATION	3,325.00	2,606.28	2,275.00
02-05691-1500	UNEMPLOYMENT INSURANCE	550.00	49.54-	420.00
02-05691-1700	EDUCATION & CONFERENCES	460.00	625.00	600.00
02-05691-2300	CONSULTANT SERVICES	4,500.00	4,290.00	4,500.00
02-05691-3900	ACT. SUPPLIES & EXPENSE	4,000.00	3,834.85	4,000.00
02-05691-7000	TRAVEL	500.00	384.87	600.00
02-05691-8200	EQUIPMENT REPAIRS	250.00	98.50	150.00



COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-05691-9700	NEW EQUIPMENT	.00	219.00	300.00
DEPARTMENT TOTALS		73,470.00*	68,833.85*	71,815.00*
<b>Social Service</b>				
02-05692-0100	SOCIAL SERVICE DIRECTOR'S SALARY	22,700.00	22,711.28	22,925.00
02-05692-1000	SOCIAL SECURITY (FICA)	1,725.00	1,737.17	1,775.00
02-05692-1100	LIFE INSURANCE	40.00	42.80	50.00
02-05692-1200	HEALTH INSURANCE	3,500.00	3,486.60	4,375.00
02-05692-1300	RETIREMENT	540.00	530.89	1,150.00
02-05692-1400	WORKMEN'S COMPENSATION	1,500.00	1,171.81	1,850.00
02-05692-1500	UNEMPLOYMENT INSURANCE	140.00	46.92-	140.00
02-05692-1700	EDUCATION & CONFERENCES	350.00	199.81	550.00
02-05692-3900	SOCIAL SERVICE SUPPLIES/EXPENSES	200.00	20.50	250.00
02-05692-7000	TRAVEL	200.00	103.54	550.00
DEPARTMENT TOTALS		30,895.00*	29,957.48*	33,615.00*
<b>Physical Therapy</b>				
02-05693-0100	PHYSICAL THERAPY AIDE SALARY	15,300.00	14,809.39	15,000.00
02-05693-0900	LONGEVITY PAY	500.00	500.00	600.00
02-05693-1000	SOCIAL SECURITY (FICA)	1,205.00	1,171.27	1,200.00
02-05693-1100	LIFE INSURANCE	20.00	21.40	25.00
02-05693-1200	HEALTH INSURANCE	1,300.00	1,297.81	1,300.00
02-05693-1300	RETIREMENT	395.00	349.23	780.00
02-05693-1400	WORKMEN'S COMPENSATION	1,100.00	249.21	1,250.00
02-05693-1500	UNEMPLOYMENT INSURANCE	140.00	20.37	140.00
02-05693-2300	PHYSICAL THERAPY CONSULTANT	14,040.00	6,708.62	500.00
02-05693-3900	PHYSICAL THERAPY SUPPLIES	500.00	584.46	500.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-05693-8200	EQUIPMENT REPAIRS	100.00	.00	100.00
02-05693-9700	NEW EQUIPMENT	.00	.00	100.00
DEPARTMENT TOTALS				
Occupational Therapy		34,600.00*	25,711.76*	21,495.00*
02-05694-2300	CONSULTANT SERVICES	7,800.00	7,167.91	250.00
02-05694-3900	OCCUPATIONAL THERAPY SUPPLIES	500.00	258.51	500.00
02-05694-8200	EQUIPMENT REPAIRS	100.00	.00	100.00
02-05694-9700	NEW EQUIPMENT	.00	.00	200.00
DEPARTMENT TOTALS				
Chaplain		8,400.00*	7,426.42*	1,050.00*
02-05695-2900	CHAPLAIN SERVICES	2,100.00	1,750.00	2,100.00
DEPARTMENT TOTALS				
Gift Shop		2,100.00*	1,750.00*	2,100.00*
02-05697-3900	GIFT SHOP SUPPLIES	2,500.00	2,223.50	2,500.00
DEPARTMENT TOTALS				
Speech		2,500.00*	2,223.50*	2,500.00*
02-05698-2300	CONTRACTED SERVICES	3,600.00	3,670.00	250.00
DEPARTMENT TOTALS				
		3,600.00*	3,670.00*	250.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Specials

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
02-09258-9701	COMPUTER-ADMINISTRATION	25,000.00	23,398.80	.00
02-09258-9702	DIETARY SOFTWARE	5,000.00	4,139.55	.00
02-09258-9703	FOOD CARTS	17,500.00	17,495.93	.00
02-09258-9704	ROOF	.00	.00	41,000.00
02-09258-9705	MDS COMPUTER/SOFTWARE	.00	.00	7,500.00
DEPARTMENT TOTALS		47,500.00*	45,034.28*	48,500.00*
FUND TOTALS		3,158,735.00*	3,028,325.92*	3,360,555.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Commissioners' Office

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-04100-0100	COMMISSIONERS' SALARIES	13,950.00	13,950.00	13,950.00
03-04100-0200	EMPLOYEE'S SALARY	34,100.00	33,624.80	34,100.00
03-04100-0900	LONGEVITY PAY	400.00	400.00	500.00
03-04100-1000	SOCIAL SECURITY	3,725.00	3,669.87	3,800.00
03-04100-1100	LIFE INSURANCE	100.00	107.00	120.00
03-04100-1200	HEALTH INSURANCE	1,350.00	1,291.08	1,450.00
03-04100-1300	RETIREMENT	875.00	845.74	1,800.00
03-04100-1400	WORKMEN'S COMPENSATION	400.00	354.61	500.00
03-04100-1500	UNEMPLOYMENT INSURANCE	140.00	6.87-	120.00
03-04100-2000	OUTSIDE LEGAL SERVICE	500.00	2,672.75	1,000.00
03-04100-3600	OFFICE SUPPLIES	1,250.00	1,773.50	1,500.00
03-04100-6700	ADVERTISING	400.00	425.95	400.00
03-04100-6800	COMMUNICATIONS	350.00	239.08	300.00
03-04100-7000	EMPLOYEES' TRAVEL AND EXPENSE	6,000.00	3,842.16	6,000.00
03-04100-7100	COMMISSIONERS' TRAVEL & EXPENSE	8,500.00	10,287.79	8,500.00
03-04100-9300	OFFICERS' LIABILITY INSURANCE	2,600.00	2,464.00	2,600.00
03-04100-9900	RETIREE BENEFITS	.00	159.84	.00
DEPARTMENT TOTALS		74,640.00*	76,101.30*	76,640.00*

County Treasurer

03-04101-0100	TREASURER'S SALARY	2,250.00	2,250.00	2,250.00
03-04101-0200	DEPUTY TREASURER'S SALARY	300.00	90.00	300.00
03-04101-1000	SOCIAL SECURITY	200.00	178.96	200.00
03-04101-1400	WORKMEN'S COMPENSATION	15.00	10.45	15.00
03-04101-3900	OTHER SUPPLIES & EXPENSE	650.00	209.55	500.00
03-04101-9400	FIDELITY BONDS	1,500.00	1,097.50	1,500.00
DEPARTMENT TOTALS		4,915.00*	3,836.46*	4,765.00*



COOS COUNTY  
1991 BUDGET PROPOSAL

County Auditors

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-04102-2100	AUDIT SERVICES	4,500.00	4,497.33	5,000.00

DEPARTMENT TOTALS 4,500.00\* 4,497.33\* 5,000.00\*

County Report

03-04103-6700	PRINTING EXPENSE	3,500.00	2,920.00	3,500.00
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DEPARTMENT TOTALS 3,500.00\* 2,920.00\* 3,500.00\*

County Attorney

03-04110-0100	ATTORNEY'S SALARY	25,000.00	25,000.00	27,500.00
03-04110-1000	SOCIAL SECURITY	1,900.00	1,912.49	2,100.00
03-04110-1400	WORKMEN'S COMPENSATION	120.00	81.54	125.00
03-04110-2300	INSURANCE DEDUCTIBLE	5,000.00	5,000.00	5,000.00
03-04110-2900	CLERICAL SERVICES	11,000.00	11,000.04	12,000.00
03-04110-3900	OTHER SUPPLIES & EXPENSE	13,000.00	15,668.30	14,000.00

DEPARTMENT TOTALS 56,020.00\* 58,662.37\* 60,725.00\*

Register of Deeds

03-04120-0100	REGISTER'S SALARY	20,700.00	20,700.00	20,700.00
03-04120-0200	CLERKS' SALARIES	25,700.00	25,500.39	25,900.00
03-04120-0900	LONGEVITY PAY	300.00	240.00	400.00
03-04120-1000	SOCIAL SECURITY	3,600.00	3,552.35	3,600.00
03-04120-1100	LIFE INSURANCE	80.00	64.20	100.00
03-04120-1200	HEALTH INSURANCE	4,800.00	4,487.13	1,400.00
03-04120-1300	RETIREMENT	1,175.00	1,086.43	2,350.00
03-04120-1400	WORKMEN'S COMPENSATION	200.00	129.40	250.00
03-04120-1500	UNEMPLOYMENT INSURANCE	280.00	12.91-	250.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
03-04120-1700	EDUCATION & CONFERENCES	600.00	25.00	600.00
03-04120-3500	RECORD BOOKS	3,000.00	1,773.10	3,000.00
03-04120-3600	OFFICE SUPPLIES	5,700.00	4,723.90	5,700.00
03-04120-3700	PRINTING EXPENSE	2,000.00	2,323.85	3,000.00
03-04120-3800	MYLAR PLAN REPRODUCTION	.00	.00	.00
03-04120-6800	COMMUNICATIONS	900.00	829.96	1,000.00
03-04120-8200	BOOK REPAIR	3,000.00	.00	3,000.00
03-04120-8800	EQUIPMENT MAINTENANCE	1,200.00	1,118.50	1,750.00
03-04120-9100	INTEREST - CAPITAL LOANS	.00	.00	3,250.00
03-04120-9700	NEW EQUIPMENT	10,800.00	10,056.50	5,500.00
	DEPARTMENT TOTALS	84,035.00*	76,597.80*	81,750.00*
Deeds Special				
03-04121-9700	MICROFILMING	50,000.00	49,687.12	.00
	DEPARTMENT TOTALS	50,000.00*	49,687.12*	.00*
County Sheriff				
03-04140-0100	SHERIFF'S SALARY	2,000.00	2,000.00	2,000.00
03-04140-0200	CLERK'S SALARY	2,200.00	2,199.00	2,400.00
03-04140-0400	DEPUTY INVESTIGATION SALARIES	45,000.00	40,784.00	45,000.00
03-04140-0600	DEPUTY COURT ATTENDANCE SALARIES	14,500.00	10,150.00	13,500.00
03-04140-1000	SOCIAL SECURITY	4,750.00	4,064.75	4,750.00
03-04140-1200	HEALTH INSURANCE	5,500.00	3,228.45	3,000.00
03-04140-1300	RETIREMENT	2,000.00	2,272.42	3,000.00
03-04140-1400	WORKMEN'S COMPENSATION	7,000.00	5,557.94	9,000.00
03-04140-1500	UNEMPLOYMENT INSURANCE	400.00	211.45-	400.00
03-04140-1700	OFFICER TRAINING	1,000.00	930.52	1,000.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-04140-2900	OTHER SERVICES-EXTRADITION	2,000.00	.00	2,000.00
03-04140-3600	OFFICE SUPPLIES	700.00	697.33	800.00
03-04140-3900	OTHER SUPPLIES & EXPENSE	300.00	416.71	400.00
03-04140-4100	SHERIFF'S INVESTIGATION EXPENSES	16,000.00	16,046.15	16,000.00
03-04140-4200	DEPUTY INVESTIGATION EXPENSES	19,000.00	16,937.95	18,000.00
03-04140-4400	SHERIFF'S COURT ATTENDANCE	9,000.00	6,258.85	8,000.00
03-04140-4500	DEPUTY COURT ATTENDANCE EXPENSE	5,000.00	2,953.25	5,000.00
03-04140-5200	UNIFORMS	1,000.00	975.70	1,000.00
03-04140-6800	COMMUNICATIONS	6,000.00	5,794.22	6,000.00
03-04140-9300	GENERAL LIABILITY INSURANCE	4,300.00	5,311.00	5,000.00
03-04140-9400	FIDELITY BONDS	500.00	100.00	500.00
03-04140-9700	EQUIPMENT	1,000.00	874.63	1,000.00
	DEPARTMENT TOTALS	149,150.00*	127,341.42*	147,750.00*
<b>Medical Referees</b>				
03-04150-2400	MEDICAL REFEREES' SERVICES	12,500.00	11,401.30	12,000.00
	DEPARTMENT TOTALS	12,500.00*	11,401.30*	12,000.00*
<b>Berlin Courthouse</b>				
03-04160-0100	JANITOR'S SALARY	14,200.00	14,066.19	14,200.00
03-04160-0900	LONGEVITY PAY	800.00	800.00	900.00
03-04160-1000	SOCIAL SECURITY	1,150.00	1,137.22	1,150.00
03-04160-1100	LIFE INSURANCE	20.00	21.40	25.00
03-04160-1200	HEALTH INSURANCE	1,350.00	1,291.08	1,400.00
03-04160-1300	RETIREMENT	375.00	346.12	750.00
03-04160-1400	WORKMEN'S COMPENSATION	1,150.00	915.61	1,300.00
03-04160-1500	UNEMPLOYMENT INSURANCE	140.00	6.03-	120.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-04160-3900	OTHER SUPPLIES & EXPENSE	1,500.00	2,296.90	2,000.00
03-04160-6100	ELECTRICITY	7,300.00	7,162.82	7,500.00
03-04160-6300	WATER	650.00	458.10	650.00
03-04160-6400	SEWER	400.00	234.00	400.00
03-04160-6500	FUEL	4,500.00	3,205.31	5,000.00
03-04160-6800	COMMUNICATIONS	1,200.00	705.26	900.00
03-04160-8100	BUILDING REPAIRS	4,000.00	3,816.69	4,000.00
03-04160-8400	PLOWING & SALTING	350.00	444.00	350.00
03-04160-9300	GENERAL LIABILITY INSURANCE	2,100.00	1,905.00	2,100.00
	DEPARTMENT TOTALS	41,185.00*	38,799.67*	42,745.00*

Lancaster Courthouse

03-04170-0100	MAINTENANCE SALARY	17,000.00	17,197.44	9,500.00
03-04170-0900	LONGEVITY PAY	200.00	200.00	.00
03-04170-1000	SOCIAL SECURITY	1,350.00	1,330.81	750.00
03-04170-1100	LIFE INSURANCE	20.00	21.40	10.00
03-04170-1300	RETIREMENT	450.00	406.69	250.00
03-04170-1400	WORKMEN'S COMPENSATION	1,320.00	1,057.10	800.00
03-04170-1500	UNEMPLOYMENT INSURANCE	140.00	1.72-	100.00
03-04170-2900	OUTSIDE SERVICES	300.00	859.35	100.00
03-04170-3900	OTHER SUPPLIES & EXPENSE	2,500.00	2,498.87	1,000.00
03-04170-6100	ELECTRICITY	3,750.00	3,241.66	800.00
03-04170-6300	WATER	250.00	217.53	100.00
03-04170-6400	SEWER	250.00	157.73	100.00
03-04170-6500	FUEL	8,000.00	7,674.58	1,750.00
03-04170-8100	BUILDING REPAIRS	5,000.00	324.74	.00
03-04170-9200	INTEREST - NOTES	550.00	156.15	.00
03-04170-9300	GENERAL LIABILITY INSURANCE	2,500.00	2,321.00	1,250.00



COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-04170-9700	NEW EQUIPMENT	1,500.00	289.90	.00
DEPARTMENT TOTALS		45,080.00*	37,953.23*	16,510.00*
Human Services Dept.				
03-04192-0100	HUMAN SERVICES SALARIES	9,600.00	9,690.72	10,900.00
03-04192-1000	SOCIAL SECURITY	730.00	741.31	850.00
03-04192-1100	LIFE INSURANCE	20.00	21.40	25.00
03-04192-1200	HEALTH INSURANCE	1,750.00	1,743.24	1,900.00
03-04192-1300	RETIREMENT	230.00	225.94	550.00
03-04192-1400	WORKMEN'S COMPENSATION	35.00	24.44	50.00
03-04192-1500	UNEMPLOYMENT	70.00	4.42-	60.00
03-04192-1700	EDUCATION & CONFERENCES	750.00	156.02	750.00
03-04192-3600	OFFICE SUPPLIES & EXPENSE	1,000.00	445.74	1,000.00
03-04192-7000	TRAVEL	750.00	549.74	750.00
03-04192-9700	EQUIPMENT	1,000.00	316.79	500.00
DEPARTMENT TOTALS		15,935.00*	13,910.92*	17,335.00*
Categorical Programs				
03-04193-5400	O.A.A.	45,000.00	33,205.82	45,000.00
03-04193-5500	A.P.T.D.	245,000.00	198,335.43	245,000.00
03-04193-5600	MEDICAID	1,940,000.00	1,968,799.13	2,328,000.00
03-04193-5700	RATE SETTING BUREAU	10,000.00	11,572.00	14,000.00
DEPARTMENT TOTALS		2,240,000.00*	2,211,912.38*	2,632,000.00*
Children and Youth Services				
03-04194-5000	ADOPTIVE/RELATIVE HOME	8,200.00	6,796.96	8,000.00

## COOS COUNTY

## 1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-04194-5100	EMERGENCY HOME	500.00	2,075.03	500.00
03-04194-5200	FOSTER CARE	30,000.00	22,672.13	20,000.00
03-04194-5300	INTM. GROUP HOME	20,000.00	23,054.35	20,000.00
03-04194-5400	GENERAL GROUP HOME	20,000.00	14,314.23	20,000.00
03-04194-5500	WILDERNESS FACILITY	27,500.00	31,560.54	32,000.00
03-04194-5600	SECURE TREATMENT	30,000.00	16,584.62	30,000.00
03-04194-5700	SECURE DETENTION	29,000.00	8,204.26	30,000.00
03-04194-5800	INTENSIVE GROUP HOME	44,000.00	65,338.91	56,000.00
03-04194-5900	OTHER BOARD & CARE SERVICE	27,445.00	12,047.28	18,000.00
03-04194-6000	MEDICAL SERVICES	2,500.00	118.39	1,000.00
03-04194-6100	DIAGNOSTIC EVALUATION	15,000.00	4,804.69	10,000.00
03-04194-6200	OUTPATIENT COUNSELING	35,000.00	26,732.75	25,000.00
03-04194-6300	LEGAL REPRESENTATION	3,000.00	1,298.47	3,000.00
03-04194-6400	HOME BASED SERVICES	40,000.00	16,886.91	25,000.00
03-04194-6500	PARENT AID	1,000.00	1,390.50	1,000.00
03-04194-6600	TRANSPORTATION	1,000.00	1,918.18	1,500.00
03-04194-6700	CLOTHING	1,000.00	.00	1,000.00
03-04194-6800	RESPIRE CARE	1,080.00	5,483.88	5,000.00
03-04194-6900	ADDED FOSTER CARE	875.00	911.56	1,000.00
03-04194-7000	FAMILY SERVICE AID	900.00	661.65	1,000.00
03-04194-7900	OTHER ANCILLARY SERVICE	2,000.00	260.75	1,000.00
	DEPARTMENT TOTALS	340,000.00*	263,116.04*	310,000.00*
Placement Prevention Program				
03-04195-5300	AGENCY GRANTS	45,500.00	6,510.75	45,500.00
	DEPARTMENT TOTALS	45,500.00*	6,510.75*	45,500.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Corrections Department

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-06100-0100	SUPERINTENDENT'S SALARY	5,000.00	5,263.54	5,000.00
03-06100-0200	DIRECTOR'S SALARY	33,000.00	44,844.10	34,200.00
03-06100-0300	SUPERVISORS SALARIES	93,600.00	109,630.02	86,000.00
03-06100-0400	CORRECTIONAL OFFICERS SALARIES	237,300.00	209,860.81	240,000.00
03-06100-0600	TRAINING SALARIES	5,000.00	4,605.72	6,000.00
03-06100-0700	OVERTIME - SUPERVISORS	.00	.00	2,000.00
03-06100-0800	OVERTIME - CORRECTIONAL OFFICERS	.00	.00	6,000.00
03-06100-0900	LONGEVITY PAY	3,600.00	3,000.00	3,000.00
03-06100-1000	SOCIAL SECURITY	28,950.00	24,630.40	5,800.00
03-06100-1100	LIFE INSURANCE	360.00	403.30	460.00
03-06100-1200	HEALTH INSURANCE	36,800.00	29,819.35	40,200.00
03-06100-1300	RETIREMENT	9,450.00	11,841.24	26,000.00
03-06100-1400	WORKERS' COMPENSATION	37,000.00	27,280.28	36,500.00
03-06100-1500	UNEMPLOYMENT INSURANCE	2,400.00	550.82	2,300.00
03-06100-1600	EMPLOYEE MEALS	10,000.00	5,957.18	7,000.00
03-06100-1700	EDUCATION & CONFERENCES	1,000.00	480.00	2,500.00
03-06100-1800	EMPLOYEE PHYSICALS	200.00	310.00	.00
03-06100-1900	TRAINING SUPPLIES AND EXPENSE	2,000.00	2,278.83	3,000.00
03-06100-2300	PHYSICIAN SERVICES	.00	.00	5,200.00
03-06100-2500	MEDICAL SERVICES	25,000.00	18,284.17	20,000.00
03-06100-2600	PSYCHOLOGICAL SERVICES	2,000.00	4,030.63	9,800.00
03-06100-2700	DENTAL SERVICES	1,200.00	250.00	1,000.00
03-06100-2900	HOSPITALIZATION	15,000.00	7,149.83	12,000.00
03-06100-3600	ADMINISTRATIVE SUPPLIES	9,500.00	11,275.76	12,000.00
03-06100-3700	PUBLICATIONS	750.00	699.85	750.00
03-06100-3800	INMATE CLOTHING	1,750.00	1,776.41	1,500.00
03-06100-3900	OTHER SUPPLIES & EXPENSE	15,000.00	14,753.89	11,000.00
03-06100-4000	CANTEEN SUPPLIES	.00	.00	.00
03-06100-4100	INMATE PAY	.00	.00	6,500.00

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
03-06100-5000	FOOD/MEALS	87,500.00	89,788.69	90,000.00
03-06100-5200	UNIFORMS	3,750.00	5,189.81	3,500.00
03-06100-5600	PRISONERS-OTHER INSTITUTIONS	12,000.00	17,134.34	15,000.00
03-06100-6100	ELECTRICITY	10,000.00	10,828.23	12,000.00
03-06100-6400	SEWER	3,000.00	2,878.16	3,000.00
03-06100-6500	FUEL	7,500.00	7,844.15	9,500.00
03-06100-6800	COMMUNICATIONS	.00	.00	1,000.00
03-06100-7000	TRAVEL	1,200.00	2,799.50	2,600.00
03-06100-8100	PLANT REPAIRS/MAINTENANCE	8,000.00	11,528.06	8,000.00
03-06100-8200	EQUIPMENT REPAIRS	2,000.00	1,124.37	2,000.00
03-06100-9100	INTEREST LONG TERM NOTES	1,500.00	1,274.19	1,250.00
03-06100-9200	INTEREST BONDS	20,200.00	20,037.26	19,000.00
03-06100-9300	GENERAL LIABILITY INSURANCE	14,100.00	14,097.00	14,100.00
03-06100-9700	NEW EQUIPMENT	5,000.00	4,582.87	7,500.00
03-06100-9900	RETIREE BENEFITS	1,300.00	3,623.08	4,200.00
	DEPARTMENT TOTALS	752,910.00*	731,705.84*	778,360.00*
Corrections Specials				
03-06197-9701	SECURITY WALL	5,000.00	.00	.00
03-06197-9702	SECURITY CAMERAS	.00	.00	5,000.00
	DEPARTMENT TOTALS	5,000.00*	.00*	5,000.00*
Cooperative Extension Service				
03-08360-0100	EDUCATORS' SALARIES	37,000.00	34,965.50	.00
03-08360-0200	CLERICAL SALARIES	26,775.00	21,880.71	27,500.00
03-08360-1000	SOCIAL SECURITY (FICA)	2,050.00	1,673.77	2,100.00
03-08360-1100	LIFE INSURANCE	40.00	25.20	50.00



COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-08360-1200	HEALTH INSURANCE	.00	215.18	1,400.00
03-08360-1300	RETIREMENT	400.00	234.96	400.00
03-08360-1400	WORKMEN'S COMPENSATION	100.00	85.16	120.00
03-08360-1500	UNEMPLOYMENT INSURANCE	280.00	79.69	240.00
03-08360-1700	EDUCATION & CONFERENCES	600.00	455.20	600.00
03-08360-2300	CONTRACTED SALARIES	.00	.00	38,000.00
03-08360-3600	OFFICE SUPPLIES/EXPENSES	4,400.00	4,400.00	4,400.00
03-08360-3700	PRINTING	1,400.00	1,400.00	1,400.00
03-08360-3800	POSTAGE	800.00	800.00	1,200.00
03-08360-5300	DIRECT TRANSFER	.00	.00	.00
03-08360-6800	COMMUNICATIONS	4,500.00	4,384.93	4,500.00
03-08360-7000	EMPLOYEES' TRAVEL	13,200.00	13,200.00	16,500.00
03-08360-7100	COUNCIL'S TRAVEL	500.00	311.22	600.00
03-08360-7200	EMPLOYEES' TRAVEL EFNEP	3,000.00	2,998.66	3,600.00
03-08360-8200	EQUIPMENT REPAIRS	300.00	300.00	300.00
03-08360-8700	RENT	100.00	83.22	100.00
03-08360-9300	CONTENTS INSURANCE	250.00	231.00	250.00
03-08360-9400	FIDELITY BONDS	100.00	91.00	100.00
03-08360-9700	EQUIPMENT	6,000.00	5,979.27	3,600.00
DEPARTMENT TOTALS		101,795.00*	93,794.67*	106,960.00*

Soil Conservation District

03-08400-0100	S.C.S. SALARY	13,200.00	13,074.52	14,100.00
03-08400-0900	LONGEVITY PAY	200.00	184.00	300.00
03-08400-1000	SOCIAL SECURITY (FICA)	1,020.00	1,014.21	1,100.00
03-08400-1100	LIFE INSURANCE	20.00	21.40	25.00
03-08400-1300	RETIREMENT	335.00	309.86	725.00
03-08400-1400	WORKMEN'S COMPENSATION	50.00	34.56	60.00

## COOS COUNTY

## 1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-08400-1500	UNEMPLOYMENT INSURANCE	140.00	17.73-	120.00
DEPARTMENT TOTALS 14,965.00* 14,620.82* 16,430.00*				
Debt Service				
03-09100-9200	INTEREST-SHORT TERM NOTES	187,000.00	184,656.15	195,000.00
DEPARTMENT TOTALS 187,000.00* 184,656.15* 195,000.00*				
03-09160-9000	PRINCIPAL-LONG TERM NOTES	130,000.00	130,000.00	166,200.00
DEPARTMENT TOTALS 130,000.00* 130,000.00* 166,200.00*				
03-09170-9000	PRINCIPAL-BONDED DEBT	130,000.00	130,000.00	130,000.00
DEPARTMENT TOTALS 130,000.00* 130,000.00* 130,000.00*				
Delegation Expense				
03-09300-7400	DELEGATION EXPENSES	4,500.00	3,505.79	4,500.00
DEPARTMENT TOTALS 4,500.00* 3,505.79* 4,500.00*				
Other Special Appropriations				
03-09401-5300	SENIOR MEALS	13,000.00	13,000.00	13,000.00
DEPARTMENT TOTALS 13,000.00* 13,000.00* 13,000.00*				

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
03-09402-5300	R.S.V.P.	11,000.00	11,000.00	11,500.00
	DEPARTMENT TOTALS	11,000.00*	11,000.00*	11,500.00*
03-09403-5300	FAMILY PLANNING	9,000.00	9,000.00	9,000.00
	DEPARTMENT TOTALS	9,000.00*	9,000.00*	9,000.00*
03-09404-5300	FOOD PANTRY	3,500.00	3,500.00	3,500.00
	DEPARTMENT TOTALS	3,500.00*	3,500.00*	3,500.00*
03-09405-5300	RESPONSE PROGRAM	3,000.00	3,000.00	3,000.00
	DEPARTMENT TOTALS	3,000.00*	3,000.00*	3,000.00*
03-09406-5300	ALZHEIMER'S PROJECT	4,500.00	4,500.00	4,500.00
	DEPARTMENT TOTALS	4,500.00*	4,500.00*	4,500.00*
	Fund Totals	4,537,130.00*	4,315,531.36*	4,903,170.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

County Farm

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
04-07100-0100	SUPERINTENDENT'S SALARY	5,000.00	5,263.54	5,000.00
04-07100-0200	FARM MANAGER'S SALARY	26,000.00	26,538.59	27,000.00
04-07100-0300	ASST. FARM MANAGER	.00	4,879.68	19,500.00
04-07100-0400	FARM LABORER WAGES	38,500.00	33,638.77	19,500.00
04-07100-0500	INCENTIVE BONUS WAGES	.00	.00	.00
04-07100-0900	LONGEVITY PAY	500.00	600.00	.00
04-07100-1000	SOCIAL SECURITY (FICA)	5,350.00	5,403.00	5,500.00
04-07100-1100	LIFE INSURANCE	80.00	69.10	100.00
04-07100-1200	HEALTH INSURANCE	4,300.00	2,905.32	6,400.00
04-07100-1300	RETIREMENT	1,750.00	1,504.14	3,550.00
04-07100-1400	WORKMEN'S COMPENSATION	8,000.00	6,949.29	10,950.00
04-07100-1500	UNEMPLOYMENT INSURANCE	360.00	157.46	360.00
04-07100-1600	EMPLOYEE MEALS	2,400.00	1,832.91	2,000.00
04-07100-2600	VETERINARY SERVICE/SUPPLIES	5,000.00	8,674.35	6,000.00
04-07100-2700	D.H.I.A. EXPENSE	2,500.00	2,270.09	2,500.00
04-07100-2800	BREEDING SERVICE	4,000.00	3,817.83	4,000.00
04-07100-2900	REGISTRATION	3,000.00	.00	3,000.00
04-07100-3000	CONTRACTED SERVICES	1,000.00	.00	1,000.00
04-07100-3600	ADM. SUPPLIES & EXPENSES	3,500.00	3,420.83	3,500.00
04-07100-3700	GASOLINE/DIESEL/OIL	3,000.00	6,419.98	4,800.00
04-07100-3800	SAND/ST/BEDDING	4,600.00	7,134.50	4,000.00
04-07100-3900	OTHER SUPPLIES & EXPENSES	7,500.00	13,664.75	7,500.00
04-07100-6100	ELECTRICITY/UTILITIES	1,800.00	1,775.17	2,000.00
04-07100-7000	TRAVEL	100.00	179.55	100.00
04-07100-7400	SEED AND PLANTS	1,000.00	670.30	750.00
04-07100-7500	FERTILIZER AND LIME	7,000.00	6,424.77	6,000.00
04-07100-7600	SPRAYS AND DUST	1,000.00	376.70	500.00
04-07100-7700	DAIRY CONCENTRATES - FEEDS	70,000.00	77,060.63	70,000.00
04-07100-7900	FEEDS - OTHER	1,000.00	258.70	3,500.00



COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
04-07100-8000	EQUIPMENT REPAIR	.00	.00	2,000.00
04-07100-8100	BLDG. MAINTENANCE/REPAIR	4,000.00	2,543.54	2,000.00
04-07100-8200	VEHICLE REPAIR	6,500.00	9,184.92	5,000.00
04-07100-8300	WOODLAND EXPENSE	2,000.00	2,179.50	1,500.00
04-07100-8500	REAL ESTATE TAXES	8,000.00	9,053.05	8,500.00
04-07100-8600	LAND RENTAL	325.00	350.00	350.00
04-07100-8800	EQUIPMENT RENTAL	1,000.00	325.00	500.00
04-07100-9100	INTEREST - CAPITAL LOANS	4,815.00	4,251.84	5,400.00
04-07100-9300	GENERAL LIABILITY INSURANCE	4,300.00	4,308.00	4,300.00
04-07100-9700	EQUIPMENT	4,000.00	4,585.10	4,000.00

DEPARTMENT TOTALS 243,180.00\* 258,670.90\* 252,560.00\*

Land Management

04-08100-2900	PURCHASED WOOD	8,000.00	9,738.08	8,250.00
	DEPARTMENT TOTALS	8,000.00*	9,738.08*	8,250.00*

Specials

04-09257-9701	BUILDING RENOVATIONS	25,000.00	23,526.43	9,000.00
04-09257-9702	FORAGE EQUIPMENT	15,000.00	15,400.00	.00
04-09257-9703	HAYBINE, CHOPPER & CART	.00	.00	15,300.00
	DEPARTMENT TOTALS	40,000.00*	38,926.43*	24,300.00*

Fund Totals 291,180.00\* 307,335.41\* 285,110.00\*

COOS COUNTY  
1991 BUDGET PROPOSAL

Federal Funds

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
05-09010-2900	ENERGY T.A. FUNDS - LANCASTER	4,275.00	4,250.00	.00
	DEPARTMENT TOTALS	4,275.00*	4,250.00*	.00*
05-09011-2900	ENERGY T.A. FUNDS - BERLIN	12,000.00	12,000.00	.00
	DEPARTMENT TOTALS	12,000.00*	12,000.00*	.00*
05-09012-2900	CDBG - WATER SYSTEM	210,000.00	.00	.00
	DEPARTMENT TOTALS	210,000.00*	.00*	.00*
	FUND TOTALS	226,275.00*	16,250.00*	.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Unincorporated Places

General Government	ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
	=====	=====	=====	=====	=====
	06-09500-0100	COMMISSIONERS SALARY	12,400.00	12,429.76	1,050.00
	06-09500-0200	CLERICAL SALARY	.00	.00	13,300.00
	06-09500-1000	SOCIAL SECURITY	980.00	950.97	1,020.00
	06-09500-1100	LIFE INSURANCE	20.00	21.40	25.00
	06-09500-1200	HEALTH INSURANCE	1,750.00	1,743.36	1,900.00
	06-09500-1300	RETIREMENT	230.00	241.30	700.00
	06-09500-1400	WORKERS' COMPENSATION	35.00	21.46	70.00
	06-09500-1500	UNEMPLOYMENT INSURANCE	70.00	.00	.00
	06-09500-2100	CONTRACTED ASSESSOR	3,500.00	3,500.00	3,500.00
	06-09500-2200	TAX MAPPING SERVICE	2,000.00	293.45	2,000.00
	06-09500-2300	LEGAL SERVICES	5,000.00	1,894.50	3,000.00
	06-09500-2400	AUDIT EXPENSE	3,000.00	.00	3,000.00
	06-09500-3600	OFFICE SUPPLIES & EXPENSE	2,500.00	2,825.23	3,000.00
	06-09500-3700	PRINTING EXPENSE	2,500.00	.00	1,500.00
	06-09500-3800	DUES/MEMBERSHIPS	1,500.00	1,165.00	1,500.00
	06-09500-6700	ADVERTISING	1,250.00	837.09	1,000.00
	06-09500-9700	EQUIPMENT	3,000.00	2,119.00	.00
		DEPARTMENT TOTALS	39,935.00*	28,042.52*	36,565.00*

Planning and Zoning

06-09510-2200	MAPPING SERVICE	5,500.00	5,545.71	1,500.00
06-09510-3700	PRINTING EXPENSE	2,000.00	2,500.00	2,500.00
06-09510-7000	MILEAGE	4,000.00	2,966.32	4,000.00

Perambulation

06-09520-2911	PERAMBULATION - ODELL	1,550.00	1,550.00	.00
	DEPARTMENT TOTALS	1,550.00*	1,550.00*	.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

Public Safety

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
06-09530-4108	POLICE: GREEN'S GRANT	290.00	290.00	290.00
06-09530-4112	POLICE: PINKHAM'S GRANT	715.00	715.00	715.00
DEPARTMENT TOTALS		1,005.00*	1,005.00*	1,005.00*

06-09531-4104	POLICE: CRAWFORD'S PURCHASE	50.00	149.00	50.00
06-09531-4113	POLICE: SARGENT'S PURCHASE	300.00	.00	300.00
06-09531-4116	POLICE: THOMPSON/RESERVE PURCHASE	645.00	.00	645.00
DEPARTMENT TOTALS		995.00*	149.00*	995.00*

Fire Protection

06-09532-2900	FIRE PROTECTION SERVICES	2,000.00	478.50	2,000.00
06-09532-2915	FIRE: SUCCESS	3,000.00	3,000.00	3,000.00
06-09532-2917	FIRE: WENTWORTH LOCATION	.00	138.50	.00
DEPARTMENT TOTALS		5,000.00*	3,617.00*	5,000.00*

Sanitation

06-09550-2908	SOLID WASTE: GREEN'S GRANT	700.00	706.40	700.00
06-09550-2912	SOLID WASTE: PINKHAM'S GRANT	10,100.00	3,966.60	10,100.00
06-09550-2913	SOLID WASTE: SARGENT'S PURCHASE	1,100.00	1,122.00	1,100.00
06-09550-2915	SOLID WASTE: SUCCESS	850.00	713.00	850.00
DEPARTMENT TOTALS		12,750.00*	6,508.00*	12,750.00*



COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
06-09551-2903	SOLID WASTE: CAMBRIDGE	690.00	690.00	690.00
06-09551-2905	SOLID WASTE: DIX'S GRANT	160.00	160.00	160.00
06-09551-2910	SOLID WASTE: MILLSFIELD	640.00	640.00	640.00
06-09551-2917	SOLID WASTE: WENTWORTH LOCATION	1,010.00	1,010.00	1,010.00
	DEPARTMENT TOTALS	2,500.00*	2,500.00*	2,500.00*
Health				
06-09560-2408	AMBULANCE: GREEN'S GRANT	1,300.00	1,300.00	1,300.00
06-09560-2412	AMBULANCE: PINKHAM'S GRANT	3,200.00	3,095.00	3,200.00
	DEPARTMENT TOTALS	4,500.00*	4,395.00*	4,500.00*
06-09561-2404	AMBULANCE: CRAWFORD'S PURCHASE	65.00	65.00	65.00
06-09561-2413	AMBULANCE: SARGENT'S PURCHASE	460.00	460.00	460.00
06-09561-2416	AMBULANCE: THOMPSON/RESERVE PURCHASE	975.00	975.00	975.00
	DEPARTMENT TOTALS	1,500.00*	1,500.00*	1,500.00*
Welfare				
06-09570-7900	GENERAL ASSISTANCE	3,000.00	776.94	3,000.00
	DEPARTMENT TOTALS	3,000.00*	776.94*	3,000.00*

## COOS COUNTY

## 1991 BUDGET PROPOSAL

## Education

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
06-09580-1706	TUITION: DIXVILLE	15,500.00	3,362.75	15,500.00
06-09580-1710	TUITION: MILLSFIELD	28,000.00	4,029.61	28,000.00
06-09580-1712	TUITION: PINKHAM'S GRANT	4,500.00	.00	4,500.00
06-09580-1717	TUITION: WENTWORTH LOCATION	36,500.00	869.00-	36,500.00
	DEPARTMENT TOTALS	84,500.00*	6,523.36*	84,500.00*
06-09581-7006	TRANSPORTATION: DIXVILLE	7,200.00	1,755.00	7,200.00
06-09581-7010	TRANSPORTATION: MILLSFIELD	9,000.00	3,950.00	9,000.00
06-09581-7012	TRANSPORTATION: PINKHAM'S GRANT	4,500.00	1,475.00	4,500.00
06-09581-7017	TRANSPORTATION: WENTWORTH LOCATION	15,000.00	5,428.00	15,000.00
	DEPARTMENT TOTALS	35,700.00*	12,608.00*	35,700.00*
06-09582-5306	MFR TO REC. SCHOOLS - DIXVILLE	2,000.00	.00	2,000.00
06-09582-5310	MFR TO REC. SCHOOLS: MILLSFIELD	4,000.00	.00	4,000.00
06-09582-5312	MFR TO REC. SCHOOLS: PINKHAM'S GRANT	500.00	.00	500.00
06-09582-5317	MFR TO REC. SCHOOLS: WENTWORTH LOCATION	3,500.00	.00	3,500.00
	DEPARTMENT TOTALS	10,000.00*	.00*	10,000.00*
06-09590-5300	N.F.R. DISTRIBUTION	49,590.00	39,944.00	49,590.00
	DEPARTMENT TOTALS	49,590.00*	39,944.00*	49,590.00*

COOS COUNTY  
1991 BUDGET PROPOSAL

ACCT. NO.	DESCRIPTION	1990 APPROVED BUDGET	EXPENDED TO 12/31	1991 PROPOSED BUDGET
=====	=====	=====	=====	=====
06-09591-5300	M.F.R. DISTRIBUTION 1990-91	50,000.00	.00	50,000.00
	DEPARTMENT TOTALS	50,000.00*	.00*	50,000.00*
	FUND TOTALS	314,025.00*	120,130.85*	305,605.00*
	Budget Grand Totals	11,829,225.00*	10,912,803.44*	12,185,945.00*

## COOS COUNTY

## 1991 PROPOSED REVENUES

ACCOUNT NO.	DESCRIPTION	1990 BUDGET	RECEIVED TO 12/31	1991 PROPOSED REVENUES
=====	=====	=====	=====	=====
W. S. NURSING HOSPITAL				
01-05021-0000	MEDICAID NEW HAMPSHIRE	2,277,875.00	2,117,536.01	2,947,400.00
01-05022-0000	PRIVATE PAY	286,525.00	516,319.00	173,500.00
01-05023-0000	MEDICAID OTHER STATES	85,950.00	112,650.30	104,000.00
01-05024-0000	OTHER PATIENT INCOME	.00	200.00	.00
01-05025-0000	SALE OF MEALS	10,000.00	12,783.39	10,000.00
01-05026-0000	MISCELLANEOUS	3,000.00	9,392.23	500.00
01-05027-0000	SERVICES TO OTHER DEPARTMENTS	85,000.00	110,808.04	90,000.00
01-05028-0000	INTEREST INCOME	.00	.00	.00
01-05029-0000	RESPITE CARE-MEDICAID	1,000.00	560.00	.00
01-05030-0000	RESPITE CARE PRIVATE	3,500.00	2,755.00	.00
FUND TOTALS		2,752,850.00*	2,883,003.97*	3,325,400.00*

COOS COUNTY  
1991 PROPOSED REVENUES

ACCOUNT NO.	DESCRIPTION	1990 BUDGET	RECEIVED TO 12/31	1991 PROPOSED REVENUES
BERLIN NURSING HOME				
02-05520-0000	SOCIAL SECURITY, V.A., RET., INCOME	530,000.00	184,332.02	.00
02-05521-0000	MEDICAID NEW HAMPSHIRE	2,160,860.00	2,476,121.96	3,067,875.00
02-05522-0000	PRIVATE PAY PATIENTS	120,000.00	200,015.60	250,000.00
02-05524-0000	OTHER PATIENT INCOME	1,000.00	2,924.10	1,000.00
02-05526-0000	MISCELLANEOUS INCOME	.00	74.00	.00
02-05529-0000	GIFT SHOP INCOME	2,000.00	2,113.49	1,700.00
02-05530-0000	ACTIVITIES INCOME	500.00	1,159.95	500.00
	FUND TOTALS	2,814,360.00*	2,866,741.12*	3,321,075.00*



COOS COUNTY  
1991 PROPOSED REVENUES

ACCOUNT NO.	DESCRIPTION	1990 BUDGET	RECEIVED TO 12/31	1991 PROPOSED REVENUES
COOS COUNTY				
03-04001-0000	COUNTY TAX	3,865,490.00	3,865,063.81	4,007,065.00
03-04010-0000	SUPERIOR COURT SECURITY	27,000.00	18,431.20	19,500.00
03-04011-0000	REGISTER OF DEEDS FEES	105,000.00	114,415.26	110,000.00
03-04012-0000	N.C. DRUG ENFORCEMENT	25,825.00	26,080.40	25,000.00
03-06040-0000	CORRECTIONS BOARD AND ROOM	.00	659.70	.00
03-06090-0000	CORRECTIONS MISCELLANEOUS INCOME	.00	509.58	.00
03-09061-0000	INTEREST-SAVINGS & C.D.	150,000.00	179,926.07	155,000.00
03-09062-0000	INTEREST-DELINQUENT TAXES	.00	3,656.69	.00
03-09063-0000	PROCEEDS-LONG TERM NOTES	274,500.00	272,100.00	102,800.00
03-09064-0000	INTEREST-WORKMEN'S COMPENSATION	30,000.00	50,090.23	35,000.00
03-09072-0000	DCYS INCENTIVE FUNDS	45,500.00	44,334.00	45,500.00
03-09075-0000	COURTHOUSE RENTALS	59,500.00	64,244.76	45,000.00
03-09082-0000	INSURANCE REFUNDS	.00	129.41	.00
03-09093-0000	FEDERAL LANDS-PILT	90,000.00	100,241.00	100,000.00
03-09094-0000	STATE LANDS - PILT (RSA 219)	.00	14,451.46	10,000.00
03-09097-0000	REFUNDS-PRIOR YEARS EXPENSE	.00	.00	.00
03-09098-0000	MISCELLANEOUS OTHER INCOME	21,000.00	24,411.76	.00
03-09099-0000	SURPLUS TO REDUCE TAXES	778,900.00	778,900.00	350,000.00
FUND TOTALS		5,472,715.00*	5,557,645.33*	5,004,865.00*

COOS COUNTY  
1991 PROPOSED REVENUES

ACCOUNT NO.	DESCRIPTION	1990 BUDGET	RECEIVED TO 12/31	1991 PROPOSED REVENUES
COUNTY FARM				
04-07050-0000	SALE OF MILK	222,000.00	222,581.61	200,000.00
04-07052-0000	SALE OF LIVESTOCK	15,000.00	13,981.84	15,000.00
04-07053-0000	SALE OF PRODUCE	.00	556.00	500.00
04-07054-0000	SALE OF HEIFERS	.00	.00	.00
04-07055-0000	SALE OF FIREWOOD	12,000.00	13,682.00	13,500.00
04-07056-0000	SALE OF STUMPAGE	.00	.00	.00
04-07059-0000	MISCELLANEOUS	.00	941.98	.00
	FUND TOTALS	249,000.00*	251,743.43*	229,000.00*

COOS COUNTY  
1991 PROPOSED REVENUES

ACCOUNT NO.	DESCRIPTION	1990 BUDGET	RECEIVED TO 12/31	1991 PROPOSED REVENUES
FEDERAL FUNDS				
05-09910-0000	ENERGY FUNDS - LANCASTER	4,275.00	4,250.00	.00
05-09911-0000	ENERGY FUNDS - BERLIN	12,000.00	12,000.00	.00
05-09912-0000	COBG - WATER SYSTEM	210,000.00	.00	.00
	FUND TOTALS	226,275.00*	16,250.00*	.00*

COOS COUNTY  
1991 PROPOSED REVENUES

ACCOUNT NO.	DESCRIPTION	1990 BUDGET	RECEIVED TO 12/31	1991 PROPOSED REVENUES
=====	=====	=====	=====	=====
UNINCORPORATED PLACES				
06-09600-1103	M.V. FEES - CAMBRIDGE	130.00	151.05	150.00
06-09600-1104	M.V. FEES - CRAWFORD'S PURCHASE	.00	64.60	70.00
06-09600-1106	M.V. FEES - DIXVILLE	9,750.00	11,517.50	10,500.00
06-09600-1108	M.V. FEES - GREEN'S GRANT	100.00	107.00	100.00
06-09600-1110	M.V. FEES - MILLSFIELD	2,000.00	2,287.05	2,200.00
06-09600-1112	M.V. FEES - PINKHAM'S GRANT	3,000.00	3,814.71	3,200.00
06-09600-1113	M.V. FEES - SARGENT'S PURCHASE	170.00	131.00	130.00
06-09600-1114	M.V. FEES - SECOND COLLEGE GRANT	50.00	48.45	50.00
06-09600-1117	M.V. FEES - WENTWORTH LOCATION	2,800.00	3,707.22	3,600.00
06-09600-1200	N.H. SHARED REVENUES	7,000.00	6,933.69	7,000.00
06-09600-1303	RESIDENT TAXES - CAMBRIDGE	20.00	20.00	20.00
06-09600-1306	RESIDENT TAXES - DIXVILLE	380.00	391.00	300.00
06-09600-1308	RESIDENT TAXES - GREEN'S GRANT	10.00	10.00	10.00
06-09600-1310	RESIDENT TAXES - MILLSFIELD	150.00	140.00	140.00
06-09600-1312	RESIDENT TAXES - PINKHAM'S GRANT	140.00	220.00	220.00
06-09600-1313	RESIDENT TAXES - SARGENT'S PURCHASE	20.00	20.00	20.00
06-09600-1314	RESIDENT TAXES - SECOND COLLEGE GRANT	.00	.00	.00
06-09600-1317	RESIDENT TAXES - WENTWORTH LOCATION	480.00	490.00	490.00
06-09600-2100	PLANNING BOARD FEES	1,000.00	35.00	500.00
06-09600-8100	U.P. SCHOOL TAX	81,200.00	76,376.42	119,700.00
06-09600-8200	U.P. MUNICIPAL TAX	55,535.00	46,489.77	57,205.00
06-09600-8300	U.P. INTEREST, FEES, COSTS ON TAXES	.00	2,443.13	.00
06-09600-9000	N.F.R. 1989-1990	49,590.00	49,587.19	.00
06-09600-9100	N.F.R. 1990-1991	50,000.00	.00	100,000.00
06-09600-9101	N.F.R. 1990-91 TO SCHOOL TAX	49,000.00	.00	.00
06-09600-9200	LAND USE PENALTY	1,500.00	1,278.00	.00
	FUND TOTALS	314,025.00*	206,262.78*	305,605.00*
	Revenue Grand Totals	11,829,225.00*	11,781,646.63*	12,185,945.00*

















